



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2019



Academic Achievers



Chancellor Avenue School



Weequahic High School



Cleveland School

**School District of the
City of Newark**

**Newark Board of Education
Newark, New Jersey**

Comprehensive Annual Financial Report
For the Year Ended June 30, 2019

Prepared by Newark Board of Education
Business Office
Ms. Valerie V. Wilson
School Business Administrator
Mr. Pablo Canela
Executive Controller

Table of Contents

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Roster of Officials	16
Consultants, Independent Auditors and Advisors	17
Organizational Chart	18
Certificate of Excellence in Financial Reporting	19
 FINANCIAL SECTION	
Independent Auditors' Report	20
 Required Supplementary Information – Part I	
Management's Discussion and Analysis	23
 Basic Financial Statements	
Government-wide Financial Statements:	
A-1 Statement of Net Position	35
A-2 Statement of Activities	36
 Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	37
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	38
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	39
Proprietary Funds:	
B-4 Statement of Net Position	40
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	41
B-6 Statement of Cash Flows	42
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	43
B-8 Statement of Changes in Fiduciary Net Position	44
Notes to the Basic Financial Statements	45
 Required Supplementary Information – Part II	
Schedules and Notes Related to Accounting and Reporting for Pensions (GASB 68):	
L-1 Schedule of the District's Proportionate Share of the Net Pension Liability–Public Employees' Retirement System (PERS)	95
L-2 Schedule of District Pension Contributions– Public Employees' Retirement System (PERS)	96
L-3 Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District–Teacher's Pension Annuity Fund (TPAF)	97

Table of Contents

	Page
Required Supplementary Information – Part II (continued)	
Schedules Related to Accounting and Reporting for Pensions (GASB 68) (continued):	
L-4	98
Schedule of the District’s Proportionate Share of the Net Pension Liability - Board of Education Employee’s Pension Fund of Essex County	
L-5	99
Schedule of District Pension Contributions - Board of Education Employee’s Pension Fund of Essex County	
Schedule and Notes Related to Accounting and Reporting for OPEB (GASB 75):	
M-1	100
Schedule of the State’s Proportionate Share of the Net OPEB Liability Associated with the District and Changes in the Total OPEB Liability and Related Ratios – Public Employee’s Retirement System and Teacher’s Pension and Annuity Fund	
	101
Note to Required Supplementary Information	
Required Supplementary Information – Part III	
Budgetary Comparison Schedules:	
C-1	102
Budgetary Comparison Schedule – General Fund (Budgetary Basis)	
C-1a	110
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	
C-2	120
Budgetary Comparison Schedule – Special Revenue Fund (Budgetary Basis)	
Note to Required Supplementary Information	
C-3	121
Budgetary to GAAP Reconciliation	
Supplementary Information	
School Level Schedules:	
D-1	122
Combining Balance Sheet (Budgetary Basis)	
D-2	123
Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – District-wide	
D-2a	
through	
Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual - Schools	
D-2bf	124
D-3	182
Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – District-wide	
D-3a	
through	
Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – Schools	
D-3bf	187
Special Revenue Fund:	
E-1	342
Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	
E-2	345
Schedule of Preschool Education Aid Expenditures – Budgetary Basis	

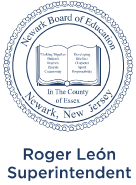
Table of Contents

	Page
Supplementary Information (continued)	
Capital Projects Fund:	
F-1 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	346
F-1a through F-1u Schedule of Project Revenues, Expenditures, Project Budget and Project Status – Budgetary Basis – Various SDA Approved Projects	347
F-2 Summary Schedule of Project Expenditures	368
Proprietary Funds:	
Enterprise Funds:	
G-1 Combining Statement of Net Position – Not Applicable	N/A
G-2 Combining Statement of Revenues, Expenses and Changes in Fund Position – Not Applicable	N/A
G-3 Combining Statement of Cash Flows – Not Applicable	N/A
Internal Service Funds:	
G-4 Combining Statement of Net Position	369
G-5 Combining Statement of Revenues, Expenses and Changes in Net Position	370
G-6 Combining Statement of Cash Flows	371
Fiduciary Funds:	
H-1 Combining Statement of Fiduciary Net Position	372
H-2 Combining Statement of Changes in Fiduciary Net Position	373
H-3 Schedule of Cash Receipts and Cash Disbursements – Student Activity Agency Fund	374
H-4 Schedule of Cash Receipts and Cash Disbursements – Payroll Agency Fund	376
Long-Term Debt:	
I-1 Schedule of Serial Bonds Payable- Not Applicable	N/A
I-2 Schedule of Obligations Under Capital Leases	377
I-3 Debt Service Fund - Budgetary Comparison Schedule – Not Applicable	N/A
 STATISTICAL SECTION (Unaudited) – Other Information	
Introduction to the Statistical Section	378
Financial Trends:	
J-1 Net Position by Component	379
J-2 Changes in Net Position	380
J-3 Fund Balances – Governmental Funds	382
J-4 Changes in Fund Balances	383
J-5 General Fund Other Local Revenue by Source	384

Table of Contents

	Page
STATISTICAL SECTION (Unaudited) – Other Information (continued)	
Revenue Capacity:	
J-6 Assessed Value and Estimated Actual Value of Taxable Property	385
J-7 Direct and Overlapping Property Tax Rates	386
J-8 Principal Property Taxpayers	387
J-9 Property Tax Levies and Collections	388
Debt Capacity:	
J-10 Ratios of Outstanding Debt by Type	389
J-11 Ratios of Net General Bonded Debt Outstanding-City of Newark	390
J-12 Direct and Overlapping Governmental Activities Debt	391
J-13 Legal Debt Margin Information	392
Demographic and Economic Information:	
J-14 Demographic and Economic Statistics	393
J-15 Principal Employers	394
Operating Information:	
J-16 Full-time Equivalent District Employees by Function/Program	395
J-17 Operating Statistics	396
J-18 School Building Information	397
J-19 Schedule of Required Maintenance for School Facilities	407
J-20 Insurance Schedule	409
SINGLE AUDIT SECTION	
K-1 Report on Internal Control Over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	410
K-2 Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB Circular 15-08	412
K-3 Schedule A–Schedule of Expenditures of Federal Awards – Supplementary Information	415
K-4 Schedule B–Schedule of Expenditures of State Financial Assistance – Supplementary Information	417
K-5 Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance	419
K-6 Schedule of Findings and Questioned Costs- Part I - Summary of Auditors’ Results	423
K-7 Schedule of Findings and Questioned Costs- Parts II and III – Schedule of Financial Statement Findings and Schedule of Federal Awards and State Financial Assistance Findings and Questioned Costs	426
K-8 Summary Schedule of Prior Year Audit Findings	428

Introductory Section



Newark Board of Education

OFFICE OF SCHOOL BUSINESS ADMINISTRATOR
Valerie V. Wilson, RSBO, QPA • CFO/School Business Administrator

Where Passion Meets Progress

December 19, 2019

Dr. Lamont Repollet
Commissioner of Education
New Jersey Department of Education
100 Riverview Executive Plaza CN 500
Trenton, New Jersey 08625-0500

Dear Dr. Lamont Repollet, School Board Members and Citizens:

The Comprehensive Annual Financial Report of the Newark Board of Education of the City of Newark (District) for the fiscal year ended June 30, 2019, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2019, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter (designed to complement Management's discussion and analysis and should be read in conjunction with it), the District's organizational chart, and a roster of officials and list of professionals. The financial section includes Management's discussion and analysis, the basic financial statements, required supplementary information and other supplementary information, as well as the auditor's report thereon. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)* and the New Jersey State Treasury Circular Letter 15-08 OMB, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Information related to this single audit, including the independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and an independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and New Jersey Circular 15-08 are included in the single audit section of this report.

1. Reporting Entity and Its Services

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds and the Government-wide financial statements of the District are included in this year’s report. The District and all its schools constitute the District’s reporting entity and do not have any component units and are not considered a component unit of any other governmental unit.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular, vocational, as well as special educational services to students with physical and/or mental disabilities. The District has a resident student enrollment of approximately 49,419 students. This figure includes District students requiring out of District placements and students attending charter and community based preschools. The following table details changes in average daily enrollment in District schools over the last five years and the projection for the one subsequent year.

Fiscal Year	Student Enrollment*	Percent Change
2019-20	37,197	0.02%
2018-19	37,129	2.00
2017-18	36,401	0.18
2016-17	35,964	(0.21)
2015-16	36,041	0.18
2014-15	35,976	(3.23)

*Not including District students requiring out of District placements and students attending charter and community based preschools.

FY 2019-20 is projected average daily enrollments.

2. Economic Condition and Outlook

Economic Condition:

The City of Newark is the largest city in the State. It serves as the county seat for Essex County, with County, State and Federal Courts as well as governmental offices attracting a large number of law firms to the central business district.

Newark is a transportation hub serviced by the Interstate Highway system, NJ Transit, Amtrak Rail Links, and Newark Liberty International Airport, as well as container and cargo facilities at Port Newark-Elizabeth.

It is the insurance, finance and banking capital of the State. Headquartered in Newark are a number of large financial institutions including the Prudential Insurance Company, and Blue Cross Blue Shield of New Jersey, as well as the State’s largest public utility, Public Service Electric and Gas Company. Newark is the site of the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, the Newark campus of Rutgers University, Seton Hall Law School and Essex County College. Covering over 320 acres, these five colleges serve a population of approximately 45,000 students and faculty.

Economic Outlook:

In June of 2018 Bloomberg Philanthropies, the Bill & Melinda Gates Foundation, and Ballmer Group announced that Newark is one of ten American cities that will participate in a new national initiative to identify, pilot, and measure the success of interventions to accelerate economic mobility for their residents. Backed by a \$12 million investment from Bloomberg Philanthropies, the Bill & Melinda Gates Foundation, and Ballmer Group this initiative will focus on reducing the number of low-income tenants facing eviction, in an effort to help improve residents’ long-term economic mobility.

In April of 2019, Mayor Ras J. Baraka and the Newark Housing Authority (NHA) announced that the U.S. Department of Housing and Urban Development (HUD) awarded the NHA \$24,029,303 under the HUD Capital Fund Program. The Newark Housing Authority oversees over 12,000 units throughout the City of Newark.

The program assists housing authorities to make large scale capital improvements such as elevator modernization, replacement of weak apartment floors, rehab of leaking underground steam pipes, cyclical painting of hundreds of units, parking lot repaving, replacement of faucets and water service lines, purchase of heavy snow removal equipment, and the full rehabilitation of hundreds of vacant apartments at various locations. This is intended to help improve the housing conditions across Newark and hopefully attract new residents to the City.

The City of Newark partnered with Newark Community Economic Development Corporation (NCEDC) and PNC Bank for the second time this year in September to host an eight-week program in their “Language of Capital Series” to teach city business owners the skills they need to succeed. The sessions were designed to enable business owners to understand how to manage their personal and business finances and credit; learn how to assess their business financial needs; understanding bonding, insurance, organizational types, and record-keeping; what it takes to become and remain profitable; how to conduct a market and competition analysis; and how to capture their story in a business plan. These skills provide entrepreneurs with the tools they need to thrive by generating jobs for residents and attract shoppers to all neighborhoods.

Age of School Buildings:

The average age of our buildings is 82.46 years old. We have incorporated a list of our buildings that show the year they were built.

Building Name	Year Built
* Alexander Street School	1896
* Bragaw Avenue	1928
* Dr. Martin Luther King Jr.	1872
* Fifteenth Avenue School	1894
* Madison Avenue School	1904
Abington Avenue	1900
American History High (Montgomery)	1910
Ann Street	1891
Arlington Avenue / Ridge ECC	1924

Arts High	1930
Avon Academy B.R.I.C.K.	1905
Bard Early College / Camden Middle	1973
Barringer High School	1897
Belmont Runyon	2004
Benjamin Franklin	1889
Boylan Street	1929
Branch Brook	1924
Bruce Street / George Washington Carver	1979
Camden Street	1968
Central High	2008
Chancellor Avenue	1930
Cleveland	1912
Dr. E. Alma Flagg	1984
Dr. William H. Horton	1894
Eagle Academy for Young Men / Weequahic High	1976
Early CC Central / Samuel L. Berliner	1972
Early CC North / Gladys Hillman-Jones	1911
Early CC South / Chancellor Avenue Annex	1959
Early CC West / Old Speedway	1916
East Side High	1911
Elliott Street	2015
Fourteenth Avenue	1906
Harold Wilson	1983
Harriet Tubman	1888
Hawkins Street	1887
Hawthorne Avenue	1908
301 West Kinney	1957
Ivy Hill	1931
John F. Kennedy	1967
Lafayette Street	1848
Lincoln	1908
Louise A. Spencer	1976
Luis Munoz Marin	1955
Malcolm X Shabazz	1913
McKinley	1915
Mount Vernon	1955
New First Avenue	2007
New Jersey Regional Day	1984
Newton Street	1866
Salome Urena (Formerly North 10th Street Elem)	1964
Oliver Street	2016
Park Elementary	2009
Peshine Academy B.R.I.C.K.	1911

Quitman Street	1963
Rafael Hernandez	1995
Ridge Street	1924
Roberto Clemente	1884
Science Park High	2006
South Street	2018
South Seventeenth Street	1911
East Ward Elementary (Formerly Oliver 2)	1869
Speedway	2010
Sussex Avenue	1900
Technology High	1912
Thirteenth Avenue	1971
University High	1956
West Side Campus	1926
Wilson Avenue	1881
* = Charter	

3. Teaching & Learning

Everything we do must contribute to our ultimate goal: ensuring that our students are on track to graduate high school with the knowledge and skills to thrive in college, careers, and life. No matter which path our graduates choose — college or career — the 21st century economy demands a solid foundation in English language arts (reading, writing, speaking, and listening), mathematics, science, social studies, the arts, and the other core subjects.

NPS continues to implement the *New Jersey Student Learning Standards* (NJSLs). For the 2019-20 school year, the Office of Academic Services continues to operate as a single, unified department since its restructuring in 2016-17. We did this in order to achieve increased coherence and consistency in the delivery of instruction across our 60+ schools and programs. Through that re-organization, we are deepening our focus on the prevention of reading difficulties in grades Pre-K through grade 2, while broadening our scope to ensuring that an academic focus on all core subjects: English Language Arts, mathematics, the arts, social studies, science, and health is privileged. We do this for multiple reasons. We are keenly aware that learning to read by grade 3 is largely dependent on knowledge. Knowledge begets knowledge, and it is our intention to better ensure that all of our learners are engaged in disciplinary knowledge building. Where possible we will develop interdisciplinary curriculum. Further, we will make instruction more relevant to students' lives — whether it's by infusing culturally relevant materials into curricula, developing Amistad-informed curriculum, or providing real-world experiences in science and other subjects to our students. We will provide more non-academic supports, starting with caring and welcoming schools led by our new Office of Student Life that help support and develop students by reinforcing core values. We will provide additional support, including assistance to students who are far behind in reading, learning to speak English, or have special education needs. Additionally, we will align our Pre-K through Grade 2 program and in doing so improve the quality of our early education program.

Consistency and alignment across schools is foundational. All schools will have a common roadmap for success, along with increased clarity and support from the central office.

James Britton wrote that “all learning floats on a sea of talk.” Privileging peer-to-peer conversation will be designed into new curriculum documents through explicit habits of conversation. To further improve instruction, intensive professional learning through job-embedded learning, such as coaching, PLCs, peer observation, institutes, and book studies, are being offered. These strategies will help us to better realize Britton’s theory as students become more active learners. Teachers will more actively and regularly monitor student progress, correct misconceptions, and provide daily feedback.

English Language Arts:

The Office of Language Arts Literacy is focused on improving the design and delivery of instruction to strengthen teacher practice, engage learners, and ensure students have a solid foundation in English Language Arts. **All** students must be equipped for success in college, career, and life.

To develop the complex knowledge necessary for success in the content area, there must be copious opportunities to read, reason, investigate, evaluate, speak, and write. This demand requires instruction grounded in the [New Jersey Student Learning Standards](#) in order to ensure instruction is rigorous.

Within this office, there is a focus on lesson design and the execution of instruction to improve student outcomes. Teachers are receiving support in the planning of the instructional block with a specific focus on pacing and increasing student engagement. Professional development is provided in the areas of reader’s and writer’s workshop, guided literacy, assisted writing, literacy stations, and Reciprocal Teaching. In addition, building-level coaches of English Language Arts take part in monthly professional development sessions led by Language Arts Supervisors to strengthen practices focused on the instructional core: planning, implementing, reflecting and refining lessons. To effectively transfer this knowledge, coaches take part in coaching cycles where there is an intensive focus on one aspect of highly-effective content coaching. In addition, secondary department chairpersons are also supported each month through the office, as are early literacy specialists.

The Office of Language Arts Literacy values the importance of culturally responsive teaching and its positive effects on student learning to elevate the capacity of students who have traditionally been marginalized in education. The Culturally Responsive-Sustaining framework helps educators create student-centered learning environments that: affirm racial, linguistic and cultural identities; prepare students for rigor and independent learning; develop students’ abilities to connect across lines of difference; elevate historically marginalized voices; and empower students as agents of social change (*New York State Education Department*). As we move toward this level of equity in our schools, we have partnered with the [National Urban Alliance](#), a non-profit organization developed to provide standard-aligned strategies, teaching practices, and organizational guidance to accelerate student achievement.

The 2019 adoption of the Houghton Mifflin Harcourt Reading Series, *Into Reading*, and *Into Literature*, are tools used to enhance teacher practice and improve students’ reading, writing and critical thinking skills, as well as develop instructional cohesion across the schools. At all grade levels, overarching ideas are explored through texts of multiple genres. Writing activities are connected to the readings to ensure reading and writing are interwoven, meaning-making processes.

Last, new district-wide ELA, grades 3-11 interims have been developed, and the district is beginning the transition to DIBELS, 8th edition. These measures will allow us to better gauge student learning and the ELA program.

Mathematics:

In pursuit of accelerating the growth in mathematics teaching and learning, the Office of Mathematics core curricular instructional resources are continually evaluated, accompanied by professional development that prepares teachers to implement best practices. The more demanding State standards and assessments fundamentally require teachers to teach differently. Changing teacher practice is a long-term investment. Through a robust array of professional development opportunities for teachers, math coaches, and school leaders, educators at all levels are equipped with the knowledge and strategies to lead this change process. The training series were many but included a particular emphasis on school building leaders (through monthly coaching sessions) and on leaders of teacher teams in various content areas. Additionally, specific teachers and schools were targeted for professional development through professional learning communities (PLCs).

To track our progress on how well these supports are translating into improved student outcomes, the District administered formal NJSLA-aligned, online interim assessments in grades 3-11 for mathematics two times during the school year. Leaders are trained at the coaching sessions on how to use this data to improve instruction primarily through the use of data teams and teacher teams engaged in collaborative inquiry.

To evaluate the effectiveness of the training and leadership institutes described above, the District's leadership team regularly reviewed feedback forms from these sessions, evaluation data from participating teachers, and the correlation between these data points and measures of academic achievement. This reflection on the data was also used for the professional development sessions so that they meet the needs of all of our educators.

Building upon work from prior years where schools served as lab sites to learn and master the new instructional approaches, the Office of Mathematics built a library of video samples of the most impactful instructional strategies.

Science:

The Office of Science has continued its efforts to realize the vision for science education set forth in [A Framework for K-12 Science Education](#) and the [New Jersey Student Learning Standards for Science \(NJSL-S\)](#) through the provision of quality core curricular resources, professional development, and partnerships that center around students learning science through authentic and engaging experiences that focus on phenomena and the application of scientific knowledge to construction of scientific explanations for them.

The 2014 adoption of the [Next Generation Science Standards \(NGSS\)](#), and subsequent 2016 adoption of the NJSL-S, necessitated an intense cycle of professional development around the instructional shifts required to implement the spirit and pedagogy of the standards with fidelity. In coherence with the state's adoption timeline, middle school and high school teachers and their administrators began their standards-based professional development cycle in 2014; elementary teachers and their administrators began theirs in 2016.

In addition to the need for professional development, a gap analysis of existing curriculum resulted in a multi-year plan for the adoption of new, standards-based core curriculum for K-12 science. In 2016, a year-long review of available programs commenced and concluded with the identification of potential

programs for K-5, the recommendation of an adoption of [Investigating and Questioning our World through Science and Technology \(IQWST\)](#) for 6-8, and no options for 9-12.

In 2017-2018, IQWST was implemented in 38 schools district-wide, accompanied with program-specific professional development and new curriculum guidance documents. Updates to K-5 curricular guidance documents, inclusive of the addition of [Mystery Science](#), were made; a pilot of the two potential core K-5 programs took place, resulting in the recommendation of the adoption of [Inspire Science](#). Updates to 9-12 curricular guidance documents were made; and an investment in lab technology (i.e. Chromecarts and [Vernier probeware](#)) was made to support high school implementation of the standards.

Schools are also advancing their work in science through extracurricular program offerings. Many schools offer STEM courses and have secured grants to fund things like green spaces and farms.

In addition to major advancements in professional development and curriculum, a number of strategic partnerships have been established in order to further advance the vision for science education in Newark Public Schools. Specifically:

- *Students2Science*. In 2016, this brought the launch of this new partnership that puts students at the center of scientific learning and in the role of young scientists. Through [virtual lab sessions](#) (5-12) and [in-person visits](#) (8-12) to a state-of-the-art lab facility in East Hanover, students are presented with questions and problems that they must answer or solve through experimentation and the use of critical thinking and problem solving skills. In 2017, NPS began constructing a 10,000 square foot lab facility within its new Central Office, allowing for increased programming and more opportunities to leverage the partnership. The Students2Science Newark Technology Center opened to NPS students in the Spring of 2018.
- *Liberty Science Center*. Continued partnership with this renowned local institution in which students get opportunities to do hands-on learning at the Center and extend the learning at their schools.
- *i2Learning*: 2017 brought the launch of this partnership that engages students in an immersive week-long STEM course and culminates with a showcase of authentic student work.

Social Studies:

The study of social studies focuses on deep understanding of concepts that enable students to think critically and systematically about local, regional, national, and global issues. K-12 students receive social studies instruction from Preschool through grade 12. The challenges of the 21st century are complex, have global implications, and are connected.

We will provide culturally responsive curricula across academic areas, but particularly in social studies, implementing the requirements of the State's *Amistad* legislation and infusing history from overlooked minority groups throughout the curriculum. We are organizing grades 6-12 curriculum through important projects such as: *The 1619 Project* (with Nikole Hannah-Jones), the *New Immigrant Project* (with Rutgers-Newark). To that end, we are creating accompanying units of study for each project.

At the elementary level, we are revising units of study, K-5 in order to create interdisciplinary units of study that connect ELA and social studies. For each grade level we will focus on creating units pertaining

to economics, civics, geography, and history. Embedded in all of the work will culturally responsive products.

The Arts:

Art provides opportunities for students to learn in ways that the other core subjects do not. Therefore, we are expanding art offerings in our schools through the increase of certified visual and performing arts teachers to continue movement towards “Arts for Every Child in Every School.” This year we are undertaking a comprehensive assessment of arts education across the district to produce a baseline arts landscape report which will include a look at inventories, resources, practices and partnerships. Information from the report will be used to establish future goals for arts learning in the district.

Artistic Literacy. We have begun to develop sequential standards-based curriculum in all art forms, so that students have more chances to create, perform, produce, analyze their work and the work of other artists. District-wide arts professional development for arts teachers and administrators focus on authentic student engagement with the four Artistic Processes (Creating, Responding, Connecting, Performing/Presenting/Producing) as defined by the new National Core Art Standards (NCAS).

Arts Partnerships. School arts programs are supported through partnerships with anchor art institutions, art organizations and community resources that provide additional exposure, exploration, and experiences to expand and connect arts learning beyond the classroom.

All City Arts Exhibits and Performances. This district-wide initiative provides opportunity for both teacher and student collaboration at target grade levels across schools in the district. The initiative is consistent with curricular goals around the Artistic Processes with emphasis on Performing/Presenting/Producing. In addition to the Middle School All-City Concert and the High School Teen Arts Annual implemented in 2016-2017, an All-City Dance Performance was added for 2017-2018. This year we will phase in a middle school art exhibit. While providing motivation and aspirational arts development for students and schools, these programs also bring school communities and families together in celebration of student accomplishments in the arts.

Renew the Arts. This initiative was established in 2013 to explore and pilot strategies that ensure all students are receiving rigorous sequential arts programming and exposure to high-quality community arts experiences to help inform a larger, district-wide arts education strategy. Renew the Arts schools continue to provide a deeper understanding of strengths, weaknesses, challenges and opportunities at both the school and district level. This year schools in the initiative were eligible to receive Arts Fundamentals funding from the district office for supplies to support arts learning and instruction. Schools applied for Capacity Building funds for specific projects to support one of three areas including Growth/Expansion, Partnerships or Innovation.

Office of Student Life:

The Office of Student Support Services (OSSS) was replaced in SY 2019-2020 with the Office of Student Life. The District understands that numerous factors can contribute to a student becoming at-risk at any level in his or her academic growth and works to monitor and respond to student needs.

In its support of the district’s mission to afford the highest level of teaching and learning, and build an effective and efficient community of learning and character, the Office of Student Life has a cadre of intervention and referral programs and services readily available, including counseling for students and families. Students exhibiting learning or behavioral problems are assisted through the implementation

of early intervention strategies. In an effort to alleviate all issues that could prevent or interfere with success and academic growth, these resources are provided to students and families:

- Bullying Prevention and Suicide Awareness
- Character Education Initiative
- Community Collaborations
- Community Resource Directory
- Crisis Response Team
- Dream Leader-Peer Leadership Programs
- Mental Health
- Student Assistance and Abuse Prevention

During this school year, The Office of Student Life will work collaboratively with Teaching and Learning offices to infuse social-emotional learning strategies within existing and newly developed curriculum.

Early Childhood:

The Office of Early Childhood (OEC) meets the needs of children ages 3 to 5 in pre-K3 and pre-K4 classrooms across Newark in various settings. The District's preschool program serves over 6,700 children and is offered in 31 District schools, 4 District Early Childhood Schools that serve only pre-k and 56 community-based preschool provider centers. The District has an annual goal of increasing pre-K enrollment in hopes of eventually attaining 100% participation of 3-5 year-olds in a high-quality education program prior to the start of Kindergarten.

The Office of Early Childhood supports those 90+ locations where pre-K children are educated. The OEC team provides professional development, coaching, and other support to ensure every pre-K classroom is delivering developmentally appropriate practices in a nurturing and safe learning environment that focuses on ensuring positive academic and social-emotions outcomes for children. In 19-20, the District will continue to implement its federal Head Start grant, which translates to augmented comprehensive academic, social, health, and emotional services to 1,000 students and their families.

In addition to providing high quality programming in the various sites, the OEC also commits significant time and resources to engaging the families of these youngest learners and providing them with the tools to be partners with their children's schools and to establish strong habits (beginning with consistent attendance) that will lead to success in school.

Bilingual/ESL Education:

Our district embraces and celebrates the uniqueness of over 6,000 English Language Learners (ELLs). These learners speak more than 25 languages and come from over 55 countries. Our office's mission centers around supporting the distinctive needs of these students. In order to accomplish this goal, our district employs two program models; transitional bilingual programs (TBE) and English as a Second Language (ESL). The language goal for TBE programs are for students to reach English language proficiency; students are provided with content area instruction and support in the native language. As students' English proficiency increases, instruction in the native language decreases. All ELL students received a minimum of one daily period of ESL instruction. During ESL instruction students receive support in English. These two program models help students reach English proficiently in all language domains: listening, speaking, reading and writing.

We are also aligning our work with other offices within the Teaching and Learning team to provide consistent and focused support to schools. This includes a clear focus on working with teachers to help build student's knowledge to expand their learning. We continue to develop programs to support newly arrived students with limited or interrupted schooling while also working to support the social emotional needs of our population. Using the WIDA standards, research based effective programs, and best pedagogical practices for language acquisition, the Office of Bilingual Education (OBE) provides schools with support in the implementation of high-quality programs. Our vision is for all ELLs to graduate prepared for college and career success. This is accomplished by providing access to a rigorous curriculum and an education that embraces their languages, cultures and diversity.

This year all professional staff will be educated in Sheltered Instruction Observational Protocol (SIOP).

Expanded Learning Time:

The Expanded Learning Time (ELT) program oversees the administration and implementation of a majority of the District's afterschool programs, initiatives, and activities including the Dr. Marion A. Bolden Student Center. The District develops and implements comprehensive, structured programs for students that provide academic support/extension, cultural enrichment, personal development, and recreation. Specifically, in 2017-2018, NPS afterschool programs served more than 8,500 students a day in 63 locations across the school district, offering a mix of academic support and enrichment opportunities, including STEM, arts, physical activities, and character development for students from kindergarten through 12th grade. Students are provided a portfolio of activities that support school attendance and motivation for learning. Programming also includes activities that engage family members.

In Summer 2017, Summer Plus was a blend of academic and enrichment activities and programs offered by local community organizations and arts providers as part of the District's elementary summer school program. Elementary Sports and Enrichment League provided after school programming for 1,200 students, culminating in spring tournaments in basketball, cheerleading, soccer and chess that are extremely well-attended by families. Students are required to show academic goals and gains in order to participate in the leagues, and they have consistently done so. The Bolden Student Center provided a space and place for high school students to learn, socialize, and plan for future endeavors. In 2017-2018, the Bolden Center registered 369 high school students into workshops on the arts, STEM and college and career awareness with our partners, Sounds of Tomorrow, STRIVE Inc. and the Liberty Science Center. Expanded Learning Time also manages a 21st Century Community Learning Center Grant from the Department of Education for 160 students in 7th-10th grades at four schools. All students participating in the ELT programs receive a meal and snack from the Child and Adult Food Care Program.

Instructional Technology:

The Newark Board of Education continues to invest in both educational technologies for the classroom and teacher professional development and over the past several years has focused on providing regular opportunities for kindergarten to 12th grade students to learn computational thinking and programming through structured computer science classes and lessons. In compliance with [P.L. 2017, Chapter 303](#) approved January 16, 2018, each of our fourteen comprehensive and magnet high schools offer computer science electives including Introduction to Programming, Advanced Placement Computer Science Principles (AP CSP), and Advanced Placement Computer Science A (AP CSA) for the 2019-2020 school year. Since most teachers did not have a computer science background, the Board offered a week-

long boot-camp during the summer, 2019 as well as in- and out-of-state professional development opportunities for all teachers to learn about the content and curriculum. The Board has also partnered with the Microsoft's philanthropic-funded Technology Education and Literacy in Schools (TEALS) program to partner industry volunteers with new computer science teachers who visit the classes one-three days per week. In the elementary schools, teachers are piloting the Code.org curriculum in both an integrated fashion with the core content subjects and as a dedicated special/elective in cases where the school offers it.

From an instructional perspective, the Board continues to build off several of the more recognized frameworks including SAMR and TPACK to align specific instructional strategies that use technology with our teacher framework, a tool utilized by all teachers and administered throughout the district to both support and measure educator effectiveness in the classroom. Additionally, the NJ ESSA plan (<https://www.state.nj.us/education/ESSA/plan/plan.pdf>) identified the following two overall instructional strategies that can be greatly enhanced through the strategic use of technology based on an analysis of statewide aggregate evaluation data: (1) utilizing data to drive instruction and improving discussion and (2) questioning and intellectual engagement in the classroom. Since these strategies are broad in nature and many educators may have different definitions, the district identified the following six specific research-based instructional strategies to provide clear guidance how technology can be used to assist educators in these two areas and aligned each to various competencies and indicators within our teacher framework (<https://www.nps.k12.nj.us/mdocs-posts/nps-teacher-evaluation-guidebook-2018-19/>) as denoted in the parenthetical references.

1. Utilize Data to Drive Instruction

1. Utilize Real-Time Formative Assessments tools (shared collaborative workspaces, quick polls) to determine student progress and adjust instruction accordingly throughout the lesson (1c, 2a, 4a, 4b, 4d)
2. Provide opportunities that leverage technology including the use of adaptive learning platforms to personalize learning to match students' needs and tailor learning to their interests (2a, 2b, 4d, 4e, 4f)

2. Improving Discussion, Questioning and Intellectual Engagement

1. Leverage enhanced ways to provide feedback on student writing (1c, 2e, 3f, 4b, 4f)
2. Provide students with Tools to Collaborate and Authentically Demonstrate their Learning (3a, 4c)
3. Utilize instructional technology tools to assist students struggling with reading and writing, develop fluency, understand the text, and gain independence (3b)
4. Use virtual manipulatives and digital visualization tools to explore and deepen students' understanding of mathematical reasoning and concepts (2d)

With these two areas and six strategies as our foundation, student devices and digital content were selected that permit real-time collaboration (2.2) such as the Google Docs, formative assessment tools like Google Forms and SchoolNet which provide teachers with actionable data to differentiate in the classroom (1.1), tools such as Learning Ally and Read and Write for Google that provide text to speech for web-based content and novels used in our ELA classes which assist all of our struggling readers gain access to complex text (2.3), and adaptive learning platforms including iReady and Newsela to help students personalize their learning (1.2). Our teachers also use Google Classroom as a learning management system (LMS) to help organize the distribution and collection of assignments, teach course standards using technology-enhanced resources as part of our newly adopted K-12 ELA and Math curriculum. Teachers also provide immediate feedback to students (2.1) via Google Docs primarily in

our literacy classes and regular opportunities for students to publish to both the wider school and global audience through blogs using Google Sites and video broadcast software such as Google Hangouts (2.2).

The Board continues its successful record collaborating with the IT department having deployed over 30,000 Chromebooks to students and classes over the past six years. Support to educators is managed through established processes to minimize the technical hurdles for educators including single sign on with most digital content providers that offers this functionality to minimize the number of usernames and passwords teachers and students need to remember (and reset when someone forgets it). Class roster synchronization with sections through our student information system are also offered to insure teachers' online classes synchronize with their physical classes within 24 hours a student enrolls or transfers out.

Students are also offered extra-curricular opportunities to engage with technology and computer science through the board's robotics program. In 2017-18, Newark Public Schools and FIRST initiated a partnership to help revitalize the programs increasing the participation to 24 teams representing 22 schools across the four levels of FIRST Robotics up from 3 teams in 2016-17. During the current year of 2019-2020, participation has grown to 60 Newark teams representing 48 schools are participating in the FIRST Robotics League competitions impacting over 600 students throughout the district. Over 80% of our district schools have at least one level of FIRST robotics including 48 teams across 38 schools impacting over 475 student engineers and 12 teams across 10 schools impacting over 125 student engineers. Additionally, for the first time FIRST Lego League teams will participate in district events outside of the Newark Public Schools event and the Newark Public Schools Robotics Expo, an internal event, will have two divisions to accommodate our rapid expansion and large team numbers. New coaches continue to receive intense professional development working with their robotics teams and the board received a \$110,000 grant from the Overdeck Family Foundation and Panasonic Foundation to help fund new teams for the 2018-19 season and a \$150,000 grant this year to continue to grow this exciting learning experience for as many students as possible.

4. Internal Control

Management of the District is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America as they pertain to governmental entities. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by the District management.

As part of the District's single audit, described earlier, tests are made to determine the adequacy of the internal control, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws, regulations, contracts and grants.

5. Budgetary Controls

In addition to internal control, the District maintains budgetary controls. The legal level of budgetary control is established at line item accounts within each applicable fund. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioner of Education. Annual appropriated budgets are adopted for the General Fund and the Special Revenue Fund. Project-length budgets are approved for the capital improvement accounted for in the Capital Projects Fund. The final budget amount, as amended, for the fiscal year is reflected in the financial section and the analysis of the results thereon is reported in the Management's Discussion and Analysis (MD&A) section of this report.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as fund balance, assigned to other purposes at year-end.

6. Accounting System and Reports

The District's financial statements are presented in conformity with generally accepted accounting principles in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and a government-wide presentation is also included. These funds and government-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

7. Financial Reporting

The District was awarded the Association of School Business Officials Internationals' (ASBO) Certificate of Excellence in Financial Reporting Award (COE) for excellence in the preparation and issuance of our fiscal year end 2018 Comprehensive Annual Financial Report (CAFR). This was the **fourteenth** consecutive year that the Certificate of Excellence was awarded to the District. A copy of the Certificate of the Excellence in Financial Reporting Award has been included in our 2019 CAFR.

The Certificate of Excellence in Financial Reporting Program was designed by ASBO International to enable school business officials to achieve a high standard of financial reporting. The award, the highest recognition for school district financial operations offered by ASBO, is only conferred to school systems that have met or exceed the standards of the program. By preparing and presenting a CAFR, the District has validated the credibility of its school system's operations, measured the integrity and technical competence of the business staff, assisted in strengthening our presentations for bond requests, and provided professional recognition.

The Certificate is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Programs' requirements and we are submitting it to ASBO to determine its eligibility for the fiscal year 2018/2019 certificate.

The District also was awarded the Meritorious Budget Award by ASBO International recognizing excellence in school budget presentation.

8. Other Information

Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Uniform Guidance and State Treasury Circular Letter OMB 15-08. The auditors' report on the basic financial statements, required supplementary information, and the other supplementary information are included in the financial report. The auditors' reports related specifically to the single audit are included in the single audit section of this report.

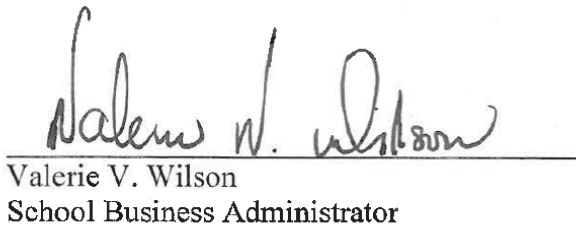
9. Acknowledgements

The District would like to thank and acknowledge the members of the School Board and District staff for their hard work and dedication in providing a quality education, setting high academic standards, high expectations, and equal access to programs that provide and motivate a variety of interests and abilities for every student based on his or her needs. The District would also like to thank the students, parents, and Newark Community for their continued support and belief that we will improve the quality of education for every child in every school throughout the entire district.

Respectfully submitted,



Roger León
Superintendent



Valerie V. Wilson
School Business Administrator

Newark Board of Education
Newark, New Jersey

Roster of Officials

June 30, 2019

Members of the Board of Education

Term Expires

Ms. Josephine Garcia, President	2020
Ms. Dawn Haynes, Vice President	2021
Ms. Shayvonne Anderson	2022
Mr. Reginald Bledsoe	2020
Ms. Yambeli Gomez	2021
Ms. Flohisha Hill	2020
Ms. A'Dorian Murray-Thomas	2022
Ms. Asia J. Norton	2021
Mr. Tave Padilla	2022
Mr. Bruno Coelho, Student Representative	2020

Other Officials

Mr. Roger León, District Superintendent
Ms. Valerie V. Wilson, Chief Financial Officer/School Business Administrator
Ms. Brenda Liss, General Counsel
Mr. Evan S. Gillingham, Treasurer of School Moneys

Newark Board of Education
Newark, New Jersey

Consultants, Independent Auditors and Advisors

Architects

Various- List on file in Office of Design and Construction

Independent Auditor

Wiss & Company, LLP
354 Eisenhower Parkway
Livingston, New Jersey 07039

Attorneys

Various- List on file in Office of Legal

Official Depositories

Santander Bank
905 Broad Street
Newark, New Jersey 07102

Wells Fargo
550 Broad Street
Newark, New Jersey 07102

Bank of America
1 Gateway Center
Newark, New Jersey 07102

Penn Federal Savings Bank
155 Central Avenue
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

PNC Bank
80 Park Place
Newark, New Jersey 07102

Valley National Bank
167 Bloomfield Avenue
Newark, New Jersey 07104

M&T Bank
60 Park Place, Suite 3
Newark, New Jersey 07102

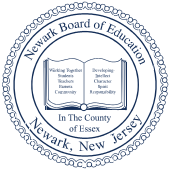
TD Bank North
60 Park Place
Newark, New Jersey 07102

Provident Bank
PO Box 1001
Iselin, New Jersey 08830

Banco Popular, FSB
505 Bloomfield Avenue
Newark, New Jersey 07107

First Hope Bank
161 Newton-Sparta Road
Newton, New Jersey 07860

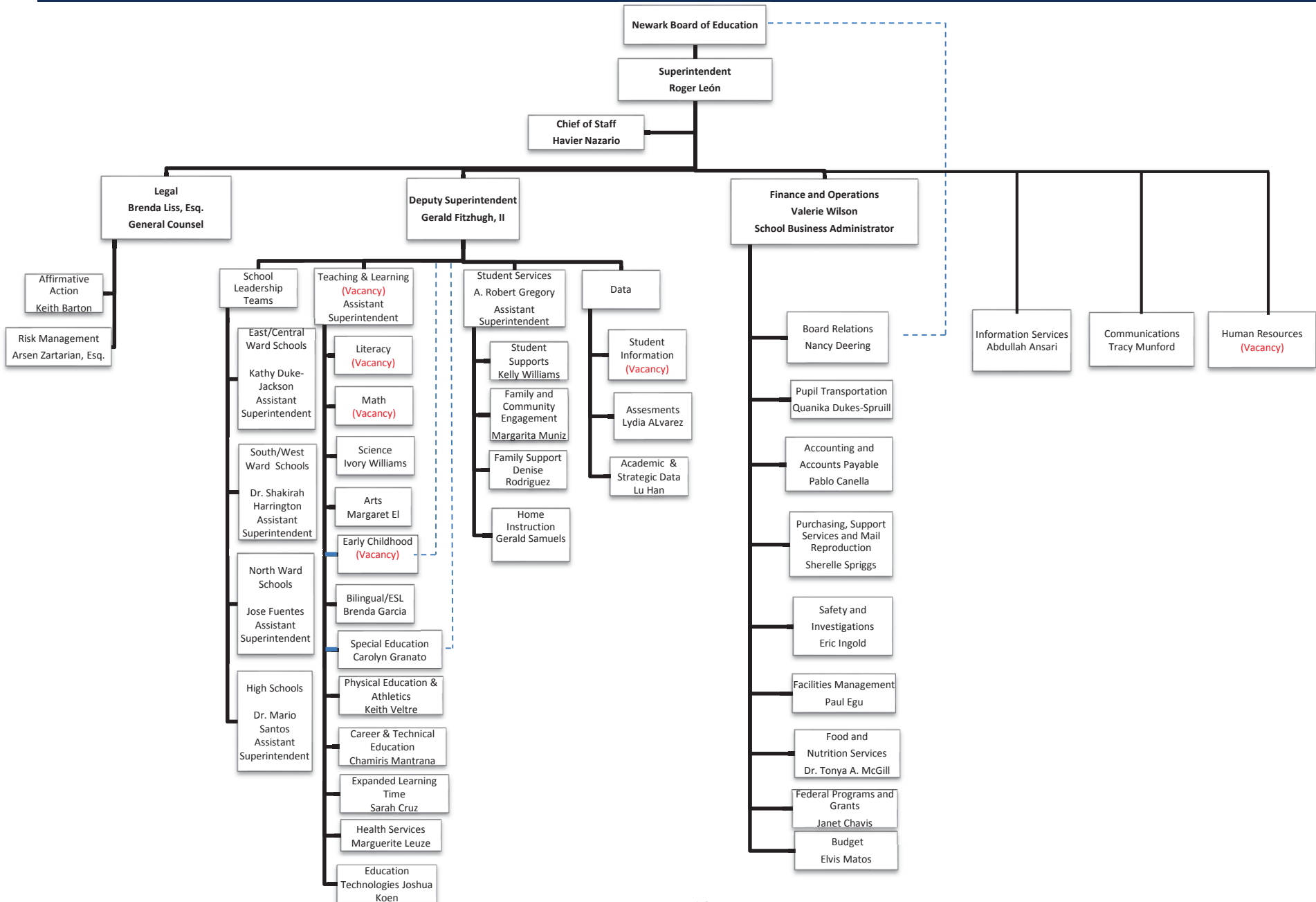
Hudson United Bank
155 Halsey Street
Newark, New Jersey 07102



Newark Board of Education

Roger León, Superintendent

Where Passion Meets Progress





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Newark Public Schools

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2018.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



A handwritten signature in black ink, reading 'Tom Wohlleber'.

Tom Wohlleber, CSR
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

Financial Section

Independent Auditors' Report

President and Members
Of the Board
Newark Board of Education
Newark, New Jersey
County of Essex

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Newark Board of Education, County of Essex, New Jersey (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedule of the District's proportionate share of the net pension liability-PERS, schedule of District pension contributions-PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF, schedule of the District's proportionate share of the net pension liability-Board of Education Employees' Pension Fund of Essex County, schedule of District contributions-Board of Education Employees' Pension Fund of Essex County, schedule of the State's proportionate share of the net OPEB liability associated with the District and changes in the total OPEB liability and related ratios – Public Employee's Retirement System and Teachers' Pension and Annuity Fund and budgetary comparison information as presented in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

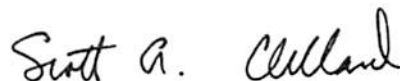
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information such as the combining and individual fund financial statements, school level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, school level schedules, long-term debt schedules and schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, school level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Scott A. Clelland
Licensed Public School Accountant
No. 1049



WISS & COMPANY, LLP

December 19, 2019
Livingston, New Jersey

Required Supplementary Information
Part I

Management's Discussion and Analysis

Newark Board of Education
Newark, New Jersey
Management's Discussion and Analysis
Year Ended June 30, 2019

As management of the Newark Board of Education (“the District”), we offer readers of the District’s financial statements this narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2019. We encourage readers to consider the information presented, in conjunction with additional information that we have furnished in our letter of transmittal.

Management’s Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board’s (GASB) Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain comparative information between the current fiscal year and the prior fiscal year is required to be presented in the MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This document also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the assets, deferred outflows of resources, deferred inflows of resources and liabilities of the District, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation and sick leave).

The government-wide financial statements can be found on pages 35 -36 of this report.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund and special revenue fund. Budgetary comparison statements have been provided as required supplementary information for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 37 - 39 of this report.

Proprietary funds. The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program, regional day school and futures after school program, all of which are considered to be major funds of the District. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds to account for services provided to all the other funds of the District relating to self-insurance and its warehouse, both of which are considered to be major funds of the District. The internal service funds have been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 40 - 42 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and private-purpose scholarship funds. The District uses agency funds to account for resources held for student activities, health benefits and payroll related liabilities. The fiduciary fund financial statements can be found on pages 43 - 44 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 45 - 94 of this report.

Required Supplementary Information (RSI). The District is required to present certain supplementary information for its participation in the Public Employees' Retirement System ("PERS"), Teachers' Pension and Annuity Fund ("TPAF"), the Board of Education Employee's Pension Fund of Essex County and Other Post Employee Benefits (OPEB) related to PERS and TPAF. Schedules of the District's proportionate share of the PERS net pension liability, contributions made to this program, schedule of the State's proportionate share of the net pension liability related to TPAF, schedule of the District's proportionate share of the net pension liability Board of Education Employee's Pension Fund of Essex County, schedule of the State's proportionate share of the net OPEB liability associated with the District and changes in the total OPEB liability and related ratios – PERS and TPAF are reported as required supplementary information and can be found on pages 95-101 of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included on pages 102-121 of this report.

Other information. The combining statements referred to earlier in connection with governmental funds, enterprise funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 122-376 of this report.

Financial Highlights

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$356,209,495 at the close of 2019. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2019 and 2018:

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 135,074,678	\$ 131,451,535	\$ 5,351,213	\$ 5,501,266	\$ 140,425,891	\$ 136,952,801
Capital assets, net	719,030,023	738,322,302	1,408,331	1,346,679	720,438,354	739,668,981
Total assets	854,104,701	869,773,837	6,759,544	6,847,945	860,864,245	876,621,782
Deferred outflow of resources	65,883,244	86,303,683			65,883,244	86,303,683
Liabilities:						
Other liabilities	127,845,636	144,276,505	1,789,952	1,870,529	129,635,588	146,147,034
Long term liabilities	341,057,500	384,942,304			341,057,500	384,942,304
Total liabilities	468,903,136	529,218,809	1,789,952	1,870,529	470,693,088	531,089,338
Deferred inflow of resources	99,844,906	79,972,441			99,844,906	79,972,441
Net position:						
Net investment in capital assets	706,281,121	724,717,192	1,121,840	1,346,679	707,402,961	726,063,871
Restricted	53,400,859	47,139,001			53,400,859	47,139,001
Unrestricted (deficit)	(408,442,077)	(424,969,923)	3,847,752	3,630,737	(404,594,325)	(421,339,186)
Total net position	\$ 351,239,903	\$ 346,886,270	\$ 4,969,592	\$ 4,977,416	\$ 356,209,495	\$ 351,863,686

The increase in current and other assets is related to the increase in cash which was the result of increased revenues, specifically the increase in the tax levy and state revenues.

The decrease in capital assets, net and the net position - net investment in capital assets is mainly due to current year depreciation exceeding capital asset additions.

The largest portion of the District's net position is its net investment in capital assets (e.g., land, construction-in progress, buildings and improvements, and machinery, equipment, and vehicles), net of depreciation and less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District’s net position represents resources that are subject to external restrictions on how they may be used. The remaining (deficit) balance of unrestricted net position reflects long-term obligations, such as compensated absences and net pension liabilities, that are not offset by any assets.

The decreases in the deferred outflow of resources and long-term liabilities, as well as the increase in the deferred inflow of resources, is primarily the result of the increase in the net pension liability and related inflows and outflows recorded on the full accrual financial statements, recorded under Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*.

The main reason for the increase in restricted net position is due to the District generating excess surplus in the current year and depositing funds into a capital reserve.

District activities. The key elements of the District’s changes in net position for the years ended June 30, 2019 and 2018 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 2,108,175	\$ 2,536,808	\$ 6,116,329	\$ 2,947,460	\$ 8,224,504	\$ 5,484,268
Operating grants and contributions	153,264,800	152,704,018	22,075,233	20,997,128	175,340,033	173,701,146
Capital grants and contributions	17,559,964	28,906,070			17,559,964	28,906,070
General revenues:						
Property taxes	132,944,004	130,337,259			132,944,004	130,337,259
Federal and state aid not restricted to a specific purpose	961,819,799	1,001,195,405			961,819,799	1,001,195,405
Earnings on investments	3,130,913	1,255,253			3,130,913	1,255,253
Miscellaneous	8,794,072	13,010,613	171,245	259,254	8,965,317	13,269,867
Total revenues	1,279,621,727	1,329,945,426	28,362,807	24,203,842	1,307,984,534	1,354,149,268
Expenses:						
Instructional services	524,370,542	582,815,480			524,370,542	582,815,480
Support services	490,236,156	492,722,199			490,236,156	492,722,199
Special Schools	4,115,563	3,713,931			4,115,563	3,713,931
Charter Schools	253,641,627	240,505,028			253,641,627	240,505,028
Interest on long-term debt	704,206	666,157			704,206	666,157
Business-Type Activities			30,570,631	27,152,359	30,570,631	27,152,359
Total expenses	1,273,068,094	1,320,422,795	30,570,631	27,152,359	1,303,638,725	1,347,575,154
Increase (Decrease) in net position before special item	6,553,633	9,522,631	(2,207,824)	(2,948,517)	4,345,809	6,574,114
Transfers	(2,200,000)	-	2,200,000	-	-	-
Change in net position	4,353,633	9,522,631	(7,824)	(2,948,517)	4,345,809	6,574,114
Net position - beginning	346,886,270	337,363,639	4,977,416	7,925,933	351,863,686	345,289,572
Net position - ending	\$ 351,239,903	\$ 346,886,270	\$ 4,969,592	\$ 4,977,416	\$ 356,209,495	\$ 351,863,686

Charges for services increased approximately \$2.7 million or 49.97%, mainly as a result of a increase in revenues in the enterprise fund for regional day school tuition as the District received more students.

Capital grants and contributions decreased approximately \$11.3 million or 39.25%, as a result of the decrease in state revenues of approximately \$2.2 million based upon current year construction activity related to School Development Authority projects.

Federal and state aid decreased approximately \$39.37 million or 3.93%, as a result of the impact of GASB Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which required the District to record revenues for contributions made by the state on-behalf of the District for retired employees in the current year amount of \$50,795,147. This was offset with a decrease in the TPAF on-behalf pension contributions of approximately \$47.5 million.

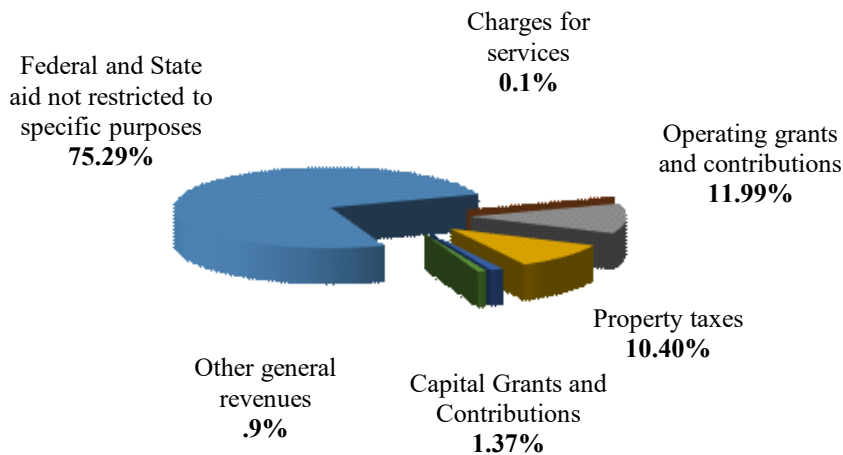
Earnings on investments increased approximately \$1.87 million or 149.42% as a result of the District obtaining better interest rates on their bank accounts through negotiation with several banks.

Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District, paid on behalf of employees, including instructional, may be charged under the support services category and not by program and function code.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related matters.

Revenue by Source - Governmental Activities



Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The fund balance is divided between restricted balances and unassigned balances. The District has designated portions of the unassigned fund balance to earmark resources for the payment of certain government-wide liabilities that are not recognized in the governmental funds.

General Fund. The general fund is the main operating fund of the District. The total unassigned fund balance deficit is (\$13,490,238), while the total fund balance is a balance of \$39,008,207. P.L. 2003, c.97 provides that in the event state school aid payments are not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For governmental transactions, GASB Statement No. 33 requires that recognition should be symmetric, i.e. if one government recognizes as asset, the other government recognizes a liability. Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments in its GAAP financial statements. Due to the timing differences of recording the last two state aid payments, the General Fund balance and the Special Revenue Fund (deficit) balance do not alone indicate that the District is facing financial difficulties. In fact, if the last state aid payments were received as planned, the District would not have a deficit in either the unassigned general fund or special revenue fund total fund balance as the last state aid payments exceed the reported deficits.

Special Revenue Fund. The special revenue fund is used to track the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes, other than debt service or capital projects. Revenues for the current year increased approximately \$560,800 due to an increase in federal and state grants, specifically the Preschool Education Aid and Title I Reallocation aid, offset by a decrease in local grants, specifically two local awards that the District received in the prior year that did not recur in the current year and a decrease in another local award. Expenditures for the current year increased approximately \$1.48 million mostly due to additional charter school expenses.

Capital Projects Fund. The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other assets (other than those financed by proprietary funds). There were expenditures of \$18,483,671 in the current fiscal year compared to expenditures of \$34,205,893 in the prior year. This is mainly attributable to the decreased construction work as several projects were wrapped up in the beginning of the fiscal year.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2019, and the increases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenues
Year Ended June 30, 2019

Revenue	Amount	Percent of Total	(Decrease) Increase from 2018	Percent of (Decrease) Increase
Local sources	\$ 147,370,263	12.40 %	\$ (1,242,585)	-0.84 %
State sources	978,291,140	82.30	45,601,469	4.89
Federal sources	63,027,136	5.30	1,797,485	2.94
Total	<u>\$ 1,188,688,539</u>	<u>100.000 %</u>	<u>\$ 46,156,369</u>	<u>0.04 %</u>

The decrease in revenue from local sources of approximately \$1.2 million is mainly the result of an increase in the tax levy of approximately \$2.6 million, a decrease in tuition of approximately \$428,600, and a decrease in miscellaneous revenue of approximately \$4.06 million due to the District receiving less funds for the sale of buildings from the Housing Authority.

The increase of approximately \$45.6 million of state sources is attributable mainly to increased General State Aid of approximately \$37.4 million and an increase in On-behalf TPAF Pension and Medical of approximately \$9.7 million offset by a decrease of approximately \$351,600 for Lead Testing Aid and several other small increases in various state grants.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2019 and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Expenditures
Year Ended June 30, 2019

Expenditures	Amount	Percent of Total	Increase From 2018	Percent of Increase
Current expenditures:				
Direct Instruction	\$ 273,371,812	23.45 %	\$ 11,340,503	4.33 %
Support Services	631,099,819	54.15	17,096,790	2.78
Special schools	3,277,620	0.28	397,670	13.81
Charter schools	253,641,627	21.76	13,136,599	5.46
Debt service:				
Principal	3,603,148	0.31	695,665	23.93
Interest	523,570	0.04	14,456	2.84
Total	<u>\$ 1,165,517,596</u>	<u>100.00%</u>	<u>\$ 42,681,683</u>	<u>3.80 %</u>

The increase in debt service is the result of the current year principal and interest payments made pertaining to the energy savings improvement plan lease, which was entered into in the 2015-2016 fiscal year, as well as principal payments on the other technology equipment capital lease.

The increase in direct instruction is the result of increased salary expenditures due to contractual increases.

The increase in support services is mainly attributable to the \$9.7 million increase in on-behalf TPAF pension and medical expenditures and an approximate increase of \$7.1 million in support services specifically purchased professional educational services due to outsourcing various programs that used in-house personnel in prior years as well as the expansion of various educational programs including the Children's Literacy Program.

General Fund Budgetary Highlights

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items. These transfers were made between line items as part of the normal process as permitted by State guidelines. Readers should refer to Section C of the financial report for comparisons between actual and budgeted amounts.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the original budget by more than \$2,000,000 and 10%.

Revenues

There were no revenue fluctuations between the original and modified budgets in excess of the scope listed above.

Expenditures

- The modified budget for Regular Programs – Instruction – Purchased professional-educational services increased from the original budgeted amounts by approximately \$5.9 million or 235 % as a result of the Children's Literacy Initiative program and the Newark Vocational school build out.
- The modified budget for Regular Programs – Instruction – General Supplies – decreased from the original budgeted amounts by approximately \$3.9 million or 25% as a result of the Children's Literacy Initiative program and the Newark Vocational school build out.
- The modified budget for Other Support Services – Student Related Services – Purchased Professional Educational Services increased approximately \$2.7 million or 38.26% as the result of the Children's Literacy Initiative program and the Newark Vocational school build out.
- The modified budget for Educational media services/ school library – Supplies and Materials – decreased from the original budgeted amounts by approximately \$2.07 million or 73% as a result of the Newark Vocational school build out.
- The modified budget for Custodial Services – Cleaning, Repair and maintenance services increased from the original budgeted amount by approximately \$3.2 million or 52.63% as a result of Newark Vocational school build out.

- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (between home and school)-vendor increased from the original budgeted amounts by approximately \$20.2 million or 476% due to the District taking over the transportation function.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (Special Education) – Esc. decreased from the original budgeted amounts by approximately \$14 million or 55%. This was due to the District taking over the transportation function and only using the ESC sparingly.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Employee Benefits – Unemployment compensation - decreased from the original budgeted amounts by approximately \$2.5 million or 87.21% as a result of a transfer out to cover benefit costs.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the actual amounts by more than \$2,000,000 and 10%.

Revenues

- Actual On-behalf TPAF pension and reimbursed social security contributions are unbudgeted revenue sources. Consequently, actual revenues as well as the related expenditures exceeded the final budgeted amount by approximately \$97.4 million.
- Actual Local sources - Miscellaneous revenues were more than the modified budget by approximately \$4.63 million or 64.45% due to the unbudgeted receipt of funds for properties sold by the Housing Authority on behalf of the District.
- Actual Federal Sources - Medicaid Reimbursement Revenues were more than the modified budget by approximately \$2.24 million or 104.76% due to the conservative budget approach by the District each year. For several years, the District revenue from reimbursement for Medicaid has increased due to the increase in special education students, however the District has elected to keep the budgeted revenues at a lower level for conservative measures.

Expenditures

- Actual Undistributed Expenditures – Regular Programs – Undistributed instruction – General Supplies were less than the modified budget by approximately \$2.3 million or 25.47% due to encumbrances for regular operations. Encumbrances in the actual expense did not include any large or unusual items and related to regular operations.
- Actual Undistributed Expenditures – Support Services – Improvement of Instructional services/Instructional Staff – Other Salaries were less than the modified

budget by approximately \$2.82 million or 80.16% as the District did not fill all vacant positions.

- Actual Undistributed Expenditures – Support Services – General Administration – Communications/Telephone were less than the modified budget by approximately \$2.6 million or 165.74% due to encumbrances for regular operations. Encumbrances in the actual expense were \$2.3 million, thus bringing the actual balance down to a reasonable amount.
- Actual Undistributed Services – Facilities acquisition and construction services – Construction services were less than the modified budget by approximately \$2.33 million or 289.58% due to a decrease in construction in the current year based upon the timing of projects. Many ongoing projects were in the design phase of the project and had less than anticipated cost.

The above analysis is on a budgetary basis and does not include the results of encumbered funds.

Capital Assets Administration

Capital Assets. As of June 30, 2019, the District has capital assets, net of accumulated depreciation, of \$720,151,863, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Non Depreciable:						
Land	\$ 26,452,459	\$ 26,452,459			\$ 26,452,459	\$ 26,452,459
Construction in progress	224,830,255	217,067,867			224,830,255	217,067,867
Depreciable:						
Buildings and building improvements	940,126,839	929,000,046			940,126,839	929,000,046
Machinery, equipment, and vehicles	17,295,949	16,695,560	\$ 6,064,886	\$ 6,195,140	23,360,835	22,890,700
Total capital assets	1,208,705,502	1,189,215,932	6,064,886	6,195,140	1,214,770,388	1,195,411,072
Accumulated Depreciation	(489,675,479)	(450,893,630)	(4,943,046)	(4,848,461)	(494,618,525)	(455,742,091)
Total Capital Assets net of Accumulated Depreciation	\$ 719,030,023	\$ 738,322,302	\$ 1,121,840	\$ 1,346,679	\$ 720,151,863	\$ 739,668,981

Additional detailed information on the Newark Board of Education’s capital assets can be found in Note 4 to the basic financial statements.

Debt Administration and Long-term Liabilities

The District's long-term liabilities at June 30, 2019 and 2018 are as follows for governmental activities:

	Governmental Activities	
	2019	2018
Capital Lease Obligations	\$ 22,510,346	\$ 25,896,516
Deferred Pension Liability	1,650,414	1,983,100
Compensated absences	37,188,440	36,002,339
Total long-term liabilities	<u>\$ 61,349,200</u>	<u>\$ 63,881,955</u>

The District also has a net pension liability of \$283,850,988 and \$325,644,022 at June 30, 2019 and 2018, respectively.

Additional detailed information on the Newark Board of Education's long-term liabilities can be found in Note 5 to the basic financial statements.

Economic Factors and Next Year's Budget

- The District budgeted \$57,261,835 of its 2019 unassigned fund balance to partially fund the 2019/2020 operations, an increase of \$30,416,326 from the prior year.
- The tax levy increased to \$132,944,004 for the 2018/19 fiscal year. This was an increase of \$2,606,745 from the 2017/18 levy. For 2019/20, the District has increased the amount of revenue from local taxes by \$2,658,880 to \$135,602,884.

All of these factors were considered in preparing the District's budget for the 2019-2020 fiscal year. The reduction and/or stabilization of state aid and the increase in students attending charter schools has caused difficulty in balancing the District's budgets and is expected to be more difficult in the future years.

Requests for Information

This financial report is designed to provide a general overview of the Newark Board of Education's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Business Administrator, 765 Broad Street, Newark, New Jersey 07102.

Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all governmental activities and business-type activities as of and for the year ended June 30, 2019.

Newark Board of Education

Statement of Net Position

June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash and cash equivalents	\$ 96,433,496	\$ 3,090,669	\$ 99,524,165
Cash held with fiscal agents	701,188		701,188
Internal balances	1,787,660	(1,787,660)	-
Accounts receivable	21,323,397	4,048,204	25,371,601
Inventories	134,929	286,491	421,420
Restricted:			
Cash and cash equivalents	4,009,941		4,009,941
Cash held with fiscal agents	10,684,067		10,684,067
Capital assets, non-depreciable	251,282,714		251,282,714
Capital assets, depreciable, net	467,747,309	1,121,840	468,869,149
Total assets	<u>854,104,701</u>	<u>6,759,544</u>	<u>860,864,245</u>
Deferred Outflow of Resources			
Pension deferrals	65,883,244		65,883,244
Total assets and deferred outflow of resources	<u>919,987,945</u>	<u>6,759,544</u>	<u>926,747,489</u>
Liabilities			
Accounts payable and other liabilities	38,099,533	1,725,037	39,824,570
Accrued liabilities	15,239,764	38,924	15,278,688
Accrued interest payable	290,480		290,480
Intergovernmental payables:			
State	434,562		434,562
Federal	13,198		13,198
Notes payable	25,000,000		25,000,000
Accrued liabilities for insurance claims	30,510,770		30,510,770
Unearned revenue	14,114,641	25,991	14,140,632
Net pension liability	283,850,988		283,850,988
Current portion of long-term obligations	4,142,688		4,142,688
Noncurrent portion of long-term obligations	57,206,512		57,206,512
Total liabilities	<u>468,903,136</u>	<u>1,789,952</u>	<u>470,693,088</u>
Deferred Inflow of Resources			
Pension deferrals	99,844,906		99,844,906
Total liabilities and deferred inflow of resources	<u>568,748,042</u>	<u>1,789,952</u>	<u>570,537,994</u>
Net position			
Net investment in capital assets	706,281,121	1,121,840	707,402,961
Restricted for:			
Capital projects	902,414		902,414
Capital reserve	4,009,941		4,009,941
Excess surplus - current year	17,381,455		17,381,455
Excess surplus - prior year	31,107,049		31,107,049
Unrestricted (deficit)	(408,442,077)	3,847,752	(404,594,325)
Total net position	<u>\$ 351,239,903</u>	<u>\$ 4,969,592</u>	<u>\$ 356,209,495</u>

See accompanying notes to basic financial statements.

Newark Board of Education

Statement of Activities

Year ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities							
Instruction	\$ 524,370,542	\$ 2,108,175	\$ 34,872,713		\$ (487,389,654)		\$ (487,389,654)
Support services:							
Attendance/social work	12,777,433				(12,777,433)		(12,777,433)
Health services	12,778,471				(12,778,471)		(12,778,471)
Support services	191,648,126		113,368,453		(78,279,673)		(78,279,673)
Improvement of instruction	39,012,993				(39,012,993)		(39,012,993)
Educational media services	1,463,160				(1,463,160)		(1,463,160)
Instructional staff training	1,119,590				(1,119,590)		(1,119,590)
General administration	9,788,614				(9,788,614)		(9,788,614)
School administration	52,988,986				(52,988,986)		(52,988,986)
Central services	15,139,349				(15,139,349)		(15,139,349)
Administration information technology	6,594,579				(6,594,579)		(6,594,579)
Operation and maintenance of plant services	103,469,865			\$ 15,604,901	(87,864,964)		(87,864,964)
Student transportation	43,454,990				(43,454,990)		(43,454,990)
Special schools	4,115,563				(4,115,563)		(4,115,563)
Charter schools	253,641,627		5,023,634		(248,617,993)		(248,617,993)
Interest on long-term debt	704,206				(704,206)		(704,206)
Total governmental activities:	<u>1,273,068,094</u>	<u>2,108,175</u>	<u>153,264,800</u>	<u>15,604,901</u>	<u>(1,102,090,218)</u>		<u>(1,102,090,218)</u>
Business-type activities							
Food service	24,577,433	38,681	22,075,233			\$ (2,463,519)	(2,463,519)
Regional day school	5,992,748	6,077,648				84,900	84,900
Futures after school program	450					(450)	(450)
Total business-type activities	<u>30,570,631</u>	<u>6,116,329</u>	<u>22,075,233</u>			<u>(2,379,069)</u>	<u>(2,379,069)</u>
Total primary government	<u>\$ 1,303,638,725</u>	<u>\$ 8,224,504</u>	<u>\$ 175,340,033</u>	<u>\$ 15,604,901</u>	<u>(1,102,090,218)</u>	<u>(2,379,069)</u>	<u>(1,104,469,287)</u>
General revenues:							
Property taxes, levied for general purposes					132,944,004		132,944,004
Federal sources					4,379,393		4,379,393
State sources					957,440,406		957,440,406
Interest earnings					3,130,913		3,130,913
Miscellaneous income					10,749,135	171,245	10,920,380
Transfers					(2,200,000)	2,200,000	
Total general revenues and transfers					<u>1,106,443,851</u>	<u>2,371,245</u>	<u>1,108,815,096</u>
Change in net position					4,353,633	(7,824)	4,345,809
Net Position—beginning					346,886,270	4,977,416	351,863,686
Net Position—ending					<u>\$ 351,239,903</u>	<u>\$ 4,969,592</u>	<u>\$ 356,209,495</u>

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Board of Education
Governmental Funds

Balance Sheet

June 30, 2019

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	\$ 64,148,791	\$ 529,155	\$ 869,646	\$ 65,547,592
Accounts receivable:				
State	3,171,103	4,411	2,382,817	5,558,331
Federal		9,678,290		9,678,290
Other	6,086,776			6,086,776
Interfund	4,011,406			4,011,406
Restricted Assets:				
Cash and cash equivalents	4,009,941			4,009,941
Cash held with fiscal agents		4,732,657	5,951,410	10,684,067
Total assets	<u>\$ 81,428,017</u>	<u>\$ 14,944,513</u>	<u>\$ 9,203,873</u>	<u>\$ 105,576,403</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 15,436,029	\$ 5,812,396	\$ 259,554	\$ 21,507,979
Accrued liabilities	1,956,594	181,633		2,138,227
Notes payable	25,000,000			25,000,000
Intergovernmental payables:				
State		434,562		434,562
Federal		13,198		13,198
Interfunds payable		317,893	1,905,332	2,223,225
Other liabilities	27,187			27,187
Unearned revenue		13,269,346	845,295	14,114,641
Total liabilities	<u>42,419,810</u>	<u>20,029,028</u>	<u>3,010,181</u>	<u>65,459,019</u>
Fund balances:				
Restricted for:				
Excess surplus - current year	17,381,455			17,381,455
Excess surplus - prior year	31,107,049			31,107,049
Capital reserve	4,009,941			4,009,941
Capital projects			6,193,692	6,193,692
Unassigned (deficit)	(13,490,238)	(5,084,515)		(18,574,753)
Total fund balances (deficit)	<u>39,008,207</u>	<u>(5,084,515)</u>	<u>6,193,692</u>	<u>40,117,384</u>
Total liabilities and fund balances	<u>\$ 81,428,017</u>	<u>\$ 14,944,513</u>	<u>\$ 9,203,873</u>	<u>\$ 105,576,403</u>

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Total fund balances per above \$ 40,117,384

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,208,705,502 and the accumulated depreciation is \$489,675,479 719,030,023

Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds. (33,961,662)

Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds. (283,850,988)

Accrued pension contributions for the June 30, 2019 plan year end are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position. (16,084,220)

Internal service funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included with governmental activities. 730,583

Liabilities, including capital leases payable, deferred pension liability and compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds. (61,349,200)

Liability for health benefit liability is not due and payable in the current period due to two month lag. (13,101,537)

Accrued interest on long-term debt is not due and payable in the current period and therefore is not reported as a liability in the funds. (290,480)

Net position of governmental activities \$ 351,239,903

See accompanying notes to basic financial statements.

Newark Board of Education
Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2019

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Revenues:				
Local sources:				
Local tax levy	\$ 132,944,004			\$ 132,944,004
Tuition	2,108,175			2,108,175
Interest on investments	2,523,488		\$ 86,019	2,609,507
Miscellaneous	9,315,478	\$ 479,118		9,794,596
Total local sources	<u>146,891,145</u>	<u>479,118</u>	<u>86,019</u>	<u>147,456,282</u>
State sources	884,153,201	94,137,939	15,604,901	993,896,041
Federal sources	4,379,393	58,647,743		63,027,136
Total revenues	<u>1,035,423,739</u>	<u>153,264,800</u>	<u>15,690,920</u>	<u>1,204,379,459</u>
Expenditures:				
Current expenditures:				
Instruction	240,537,391	32,834,421		273,371,812
Support services:				
Instruction	42,605,933			42,605,933
Attendance/social work	8,806,843			8,806,843
Health services	8,923,671			8,923,671
Support services	50,694,326	106,742,126		157,436,452
Improvement of instruction	24,598,795			24,598,795
Educational media services / school library	1,021,786			1,021,786
Instructional staff training	1,055,857			1,055,857
General administration	7,929,082			7,929,082
School administration	30,618,479			30,618,479
Central services	11,057,641			11,057,641
Administration information technology	6,157,631			6,157,631
Required maintenance of plant services	19,368,679			19,368,679
Custodial services	47,220,379			47,220,379
Security	14,149,823			14,149,823
Student transportation	40,302,593			40,302,593
Unallocated benefits	112,371,963			112,371,963
On-behalf TPAF pension, medical and disability	75,063,857			75,063,857
Reimbursed TPAF social security contributions	22,410,355			22,410,355
Special schools-current	3,277,620			3,277,620
Charter schools-current	248,911,622	4,730,005		253,641,627
Capital outlay			18,483,671	18,483,671
Debt service:				
Principal	3,603,148			3,603,148
Interest	523,570			523,570
Total expenditures	<u>1,021,211,044</u>	<u>144,306,552</u>	<u>18,483,671</u>	<u>1,184,001,267</u>
Excess (deficiency) of revenues over (under) expenditures	14,212,695	8,958,248	(2,792,751)	20,378,192
Other financing sources (uses):				
City of Newark debt issuance			1,955,063	1,955,063
Transfers in	13,690,047	2,481,117		16,171,164
Transfers out	(4,681,117)	(13,604,028)	(86,019)	(18,371,164)
Total other financing sources (uses)	<u>9,008,930</u>	<u>(11,122,911)</u>	<u>1,869,044</u>	<u>(244,937)</u>
Net change in fund balance	23,221,625	(2,164,663)	(923,707)	20,133,255
Fund balances, July 1 (deficit)	15,786,582	(2,919,852)	7,117,399	19,984,129
Fund balances, June 30 (deficit)	<u>\$ 39,008,207</u>	<u>\$ (5,084,515)</u>	<u>\$ 6,193,692</u>	<u>\$ 40,117,384</u>

The reconciliation of the fund balances of governmental funds to the net position of governmental activities in the statement of activities is presented in the accompanying schedule (B-3).

See accompanying notes to basic financial statements.

Newark Board of Education
Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year ended June 30, 2019

Total net change in fund balances - governmental funds (from B-2)	\$	20,133,255
Amounts reported for governmental activities in the statement of activities (A-2) are different because:		
Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense and the loss on disposal exceeded capital additions in the period.		
	Depreciation expense	\$ (39,554,919)
	Capital additions	20,368,687
	Loss on disposal of capital assets	<u>(106,047)</u>
		(19,292,279)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.		3,386,170
Internal services funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The activities of these funds are included in the Statement of Activities.		(303,008)
Repayments of deferred pension liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.		332,686
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Pension expense		1,246,568
In the statement of activities, interest on long term debt is accrued, regardless of when due. In the governmental funds, interest is reported when due.		36,342
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).		(1,186,101)
Change in net position of governmental activities (A-2)	<u>\$</u>	<u>4,353,633</u>

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Board of Education
Proprietary Funds

Statement of Net Position

June 30, 2019

	Business-Type Activity			Totals	Governmental
	Major Enterprise Funds				Activity
	Food Service	Regional Day School	Futures After School Program		Major Internal Service Funds
Assets					
Current assets:					
Cash and cash equivalents	\$ 994,310	\$ 2,017,295	\$ 79,064	\$ 3,090,669	\$ 30,885,904
Cash held with fiscal agents					701,188
Accounts receivable:					
State	47,888			47,888	
Federal	3,744,916			3,744,916	
Other	44,132	211,268		255,400	
Interfund			1,170	1,170	
Inventories	286,491			286,491	134,929
Total current assets	<u>5,117,737</u>	<u>2,228,563</u>	<u>80,234</u>	<u>7,426,534</u>	<u>31,722,021</u>
Capital assets:					
Machinery and equipment	5,886,821	178,065		6,064,886	
Accumulated depreciation	<u>(4,883,366)</u>	<u>(59,680)</u>		<u>(4,943,046)</u>	
Total capital assets, net	<u>1,003,455</u>	<u>118,385</u>	<u>-</u>	<u>1,121,840</u>	
Total assets	<u>6,121,192</u>	<u>2,346,948</u>	<u>80,234</u>	<u>8,548,374</u>	<u>31,722,021</u>
Liabilities					
Current liabilities:					
Accounts payable	1,601,276	123,761		1,725,037	480,147
Accrued liabilities	26,912	12,012		38,924	30,510,770
Interfund payable	1,788,830			1,788,830	521
Unearned revenue	25,991			25,991	
Total current liabilities	<u>3,443,009</u>	<u>135,773</u>	<u>-</u>	<u>3,578,782</u>	<u>30,991,438</u>
Net Position					
Investment in capital assets	1,003,455	118,385		1,121,840	
Unrestricted	1,674,728	2,092,790	80,234	3,847,752	730,583
Total net position	<u>\$ 2,678,183</u>	<u>\$ 2,211,175</u>	<u>\$ 80,234</u>	<u>\$ 4,969,592</u>	<u>\$ 730,583</u>

See accompanying notes to basic financial statements.

Newark Board of Education
Proprietary Funds

Statement of Revenues, Expenses and
Changes in Fund Net Position

Year ended June 30, 2019

	Business-Type Activity			Totals	Governmental
	Major Enterprise Funds				Major Internal
	Food Service	Regional Day School	Futures After School Program		Service Funds
Operating revenues:					
Local sources:					
Daily food sales- non-reimbursable program	\$ 38,681			\$ 38,681	
Tuition		\$ 6,077,648		6,077,648	
Miscellaneous	171,245			171,245	
Total local sources	209,926	6,077,648		6,287,574	
Services provided to other funds					\$ 13,213,568
Total operating revenues	209,926	6,077,648		6,287,574	13,213,568
Operating expenses:					
Salaries	7,339,214	4,043,098		11,382,312	897,600
Employee benefits	3,036,450	1,273,599		4,310,049	347,566
Purchased professional services	133,775	398,175		531,950	
Other purchased services	408,252			408,252	
Energy		74,984		74,984	
Transportation		41,590		41,590	
Supplies and materials	2,599,566	85,297		2,684,863	241,737
Insurance					12,551,079
Depreciation	198,977	23,455		222,432	
Cost of sales - reimbursable program	10,793,419			10,793,419	
Cost of sales - non-reimbursable program	19,574			19,574	
Construction services		8,376		8,376	
Miscellaneous	48,206	31,232	\$ 450	79,888	
Total operating expenses	24,577,433	5,979,806	450	30,557,689	14,037,982
Operating (loss) income	(24,367,507)	97,842	(450)	(24,270,115)	(824,414)
Nonoperating revenues (expenses):					
State sources:					
State school lunch program	245,545			245,545	
Federal sources:					
Fresh fruit and vegetable program	294,077			294,077	
School breakfast program	7,042,225			7,042,225	
National school lunch program	12,416,608			12,416,608	
After school snack program	124,948			124,948	
Food donation program	1,473,152			1,473,152	
Summer food service program	478,678			478,678	
Investment income					521,406
Loss on disposal of capital assets		(12,942)		(12,942)	
Total nonoperating revenues (expenses)	22,075,233	(12,942)		22,062,291	521,406
(Loss) income before transfers	(2,292,274)	84,900	(450)	(2,207,824)	(303,008)
Transfer in - board contribution	2,200,000			2,200,000	
Change in net position	(92,274)	84,900	(450)	(7,824)	(303,008)
Total net position - beginning	2,770,457	2,126,275	80,684	4,977,416	1,033,591
Total net position - ending	\$ 2,678,183	\$ 2,211,175	\$ 80,234	\$ 4,969,592	\$ 730,583

See accompanying notes to basic financial statements.

Newark Board of Education
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2019

	Business-Type Activity			Governmental
	Major Enterprise Funds			Activity
	Food Service	Regional Day School	Futures After School Program	Major Internal Service Funds
			Totals	
Cash flows from operating activities:				
Receipts from services provided				\$ 13,213,568
Receipts from customers	\$ 205,692	\$ 6,220,365		\$ 6,426,057
Payments to employees	(7,363,270)	(4,072,063)		(11,435,333)
Payments for employee benefits	(3,036,450)	(1,273,599)		(4,310,049)
Payments to suppliers	(14,056,009)	(662,819)	\$ (450)	(14,719,278)
Payments for insurance				(10,636,862)
Net cash (used in) provided by operating activities	<u>(24,250,037)</u>	<u>211,884</u>	<u>(450)</u>	<u>(24,038,603)</u>
Cash flows from noncapital financing activities:				
Cash received from state and federal reimbursements	18,081,186			18,081,186
Cash received from other funds	2,521,049		(1,170)	2,519,879
Cash received from food donation program	1,473,531			1,473,531
Cash received from board contribution	2,200,000			2,200,000
Net cash provided by (used in) noncapital financing activities	<u>24,275,766</u>		<u>(1,170)</u>	<u>24,274,596</u>
Cash flows from capital and related financing activity-				
Acquisition of capital assets		(10,535)		(10,535)
Net cash (used in) capital and related financing activity		<u>(10,535)</u>		<u>(10,535)</u>
Cash flows from investing activity-				
Cash received from investments				521,406
Net cash provided by investing activity				<u>521,406</u>
Net increase (decrease) in cash and cash equivalents	25,729	201,349	(1,620)	225,458
Cash and cash equivalents, beginning of year	968,581	1,815,946	80,684	2,865,211
Cash and cash equivalents, end of year	<u>\$ 994,310</u>	<u>\$ 2,017,295</u>	<u>\$ 79,064</u>	<u>\$ 3,090,669</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:				
Operating (loss) income	\$ (24,367,507)	\$ 97,842	\$ (450)	\$ (24,270,115)
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	198,977	23,455		222,432
Change in assets and liabilities:				
(Increase) decrease in accounts receivable - other	(4,234)	142,717		138,483
(Increase) decrease in inventory	(48,447)			(48,447)
(Decrease) increase in accounts payable	(4,770)	(23,165)		(27,935)
(Decrease) increase in accrued liabilities	(24,056)	(28,965)		(53,021)
Net cash (used in) provided by operating activities	<u>\$ (24,250,037)</u>	<u>\$ 211,884</u>	<u>\$ (450)</u>	<u>\$ (24,038,603)</u>

Non-cash from non capital financing activities

The District received \$1,473,531 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2019.

See accompanying notes to basic financial statements.

Fiduciary Funds

Newark Board of Education
Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2019

	<u>Unemployment Compensation Trust</u>	<u>Private - Purpose Scholarship Fund</u>	<u>Agency Funds</u>
Assets			
Cash and cash equivalents	\$ 5,511,982		\$ 15,653,718
Loans receivable		\$ 428,844	
Total assets	<u>5,511,982</u>	<u>428,844</u>	<u>\$ 15,653,718</u>
Liabilities			
Payroll deductions and withholdings payable			\$ 6,575,177
Summer escrow payroll payable			7,875,032
Accounts payable	181,756		
Loans payable			428,844
Due to student groups			774,665
Total liabilities	<u>181,756</u>		<u>\$ 15,653,718</u>
Net Position			
Held in trust for unemployment claims	<u>\$ 5,330,226</u>		
Held in trust for scholarships		<u>\$ 428,844</u>	

See accompanying notes to basic financial statements.

Newark Board of Education
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2019

	Unemployment Compensation Trust	Private-Purpose Scholarship Fund
Additions		
Interest on investments		\$ 8
Employee contributions	\$ 700,191	
Total additions	700,191	8
Deductions		
Unemployment payments	1,268,382	
Total deductions	1,268,382	
Change in net position	(568,191)	8
Net position - beginning of the year	5,898,417	428,836
Net position - end of the year	\$ 5,330,226	\$ 428,844

See accompanying notes to basic financial statements.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies

The financial statements of the Newark Board of Education (“the District”) have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District’s accounting policies are described below.

A. Reporting Entity

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization’s governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the Newark Board of Education, in Newark, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major proprietary funds are reported as separate columns in the fund financial statements. The New Jersey Department of Education (NJDOE) requires that all funds be reported as major, as it is considered important for public interest and to promote consistency among District financial reporting in the State of New Jersey.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

related to compensated absences, net pension liability, and deferred pension liability and certain legal settlements, are recorded only when payment is due.

Property taxes, interest, and state aid associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major governmental funds:

General Fund: The general fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or non-instructional equipment, which are classified in the capital outlay subfund.

Special Revenue Fund: The District maintains one combined special revenue fund, which includes the proceeds of specific revenue sources (other than fiduciary funds or major capital projects) that are restricted or committed to expenditures for specified purposes.

Capital Projects Fund: The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds). The financial resources are derived primarily from state aid and City funding.

The District reports the following major proprietary funds:

Enterprise Funds (Food Service, Regional Day School and The Futures After School Program): The food service fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The Regional Day School and the Futures After School Program funds account for all revenues and expenses in the operation of the school and after-school program, respectively, similar to a private business enterprise. The Futures After School Program is no longer in place at the District as of July 1, 2018.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

Internal Service Funds include the following:

Self-Insurance Fund: The self-insurance fund is used to cover the self-insured limits of the various insurance policies for all funds.

Warehouse Fund: The warehouse fund provides goods to other departments. The purpose of this fund is to achieve a level of efficiency and economy by purchasing items in bulk and responding expeditiously to the needs of the schools and departments.

Additionally, the District reports the following fund types:

Fiduciary Funds of the District include the unemployment compensation and private-purpose scholarship trust funds and agency funds. The measurement focus of the Trust Funds are the economic resources measurement focus. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the District:

Trust Funds: The unemployment compensation and private-purpose scholarship funds are accounted for in essentially the same manner as governmental funds. The unemployment compensation trust fund is used to account for contributions from employees and the employer (Newark Board of Education) and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. The private-purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

Agency Funds (Payroll Agency and Student Activity Fund): These agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations.

As a general rule, the effect of internal activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) fees charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District enterprise funds are charges for sales of food, tuition and program fees. Operating expenses for enterprise funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenues and other governmental fund financial resources should be recognized in the accounting period in which they become both measurable and available. When an asset is recorded in governmental fund financial statements, but the revenue is not available the government should report a deferred inflow of resources until such time the revenue becomes available.

Ad Valorem (Property) Taxes are susceptible to accrual as, under New Jersey State Statute, a municipality is required to remit to the school district the entire balance of taxes in the amount voted upon or certified prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "account receivable."

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations. Budgetary transfers were made during the current year in

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

accordance with statutory guidelines. The over-expenditures related to on-behalf payments in the general fund are due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

E. Cash, Cash equivalents and investments

Cash and cash equivalents include petty cash, change funds, amounts on deposit, money market accounts and short term investments with original maturities of three months or less.

Investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement No. 72 *Fair Value Measurement and Application*. The District classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

F. Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

G. Inventories

Inventories, which benefit future periods, other than those recorded in the enterprise fund, are recorded as an expense during the year of purchase. Inventories of the enterprise and internal service funds are recorded as expenses when consumed rather than when purchased.

The enterprise fund used the first-in, first-out (FIFO) method to account for inventories and inventories are valued at cost. Warehouse inventories are valued using average costs.

At June 30, 2019, the unused Food Donation Program commodities of \$25,991 are reported as unearned revenue in the Food Service Enterprise Fund.

H. Tuition

Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs have been determined. Tuition charges for the 2018-2019 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

I. Capital Assets

Capital assets, which include land, building and building improvements, machinery and equipment and construction in progress, are reported in the applicable governmental or business-type activities columns in the Government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or through estimation procedures performed by an independent appraisal company. Land was valued at assessed value based upon information received from the City of Newark. Donated capital assets are valued at their acquisition value on the date of acquisition.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Land and construction in progress are not depreciated. Property, plant and equipment of the District are depreciated using the straight line method. The following estimated useful lives are used to compute depreciation:

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

	<u>Years</u>
Machinery and equipment	2-20
Buildings	50
Building improvements	20
Vehicles	5-10

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category, deferred amounts related to pensions. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category, deferred amounts related to pensions.

K. Accrued Salaries and Wages

Certain District employees who provided services to the District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but not disbursed amounts be retained in a separate bank account. As of June 30, 2019, the amount earned by these employees but not disbursed was \$7,875,032 and is included in liabilities – summer escrow payroll payable in the Payroll Agency fiduciary fund.

L. Compensated Absences

A liability for compensated absences that is attributable to services already rendered and that is not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits. The District uses the “vesting method” for estimating its accrued sick and vacation leave liability.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

District employees earn vacation and sick leave in varying amounts under the District's existing collective bargaining agreements. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for ordinary sick pay and begin vesting with the employee after one year of service.

The liability for vested compensated absences of the District is recorded in the Government-wide financial statements and amounted to \$37,188,440 at June 30, 2019. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2019, for example, as a result of employee resignations and retirements.

M. Unearned Revenue

Unearned revenue in the special revenue and capital project funds represents cash which has been received, but is not yet earned and certain outstanding encumbrances in the special revenue fund. Unearned revenue in the food service enterprise fund represents the value of unused donated food commodities.

N. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position, where applicable.

O. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54") established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB 54, fund balances in the governmental funds financial statements are reported under the modified accrual basis of accounting and classified into the following five categories, as defined below:

- 1) Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Assets included in this fund balance category include prepaid assets, inventories, long-term receivables, and corpus of any permanent funds.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

- 2) Restricted - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- 3) Committed - includes amounts that can be used only for the specific purposes imposed by a formal action of the government's highest level of decision-making authority. The District's highest level of decision-making authority is the State Executive Superintendent and formal action is taken by resolution at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the State Executive Superintendent revises or changes the specified use by taking the same action (resolution) taken to originally commit these funds.
- 4) Assigned – amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the State Executive Superintendent or Business Administrator, to whom the State Executive Superintendent has delegated the authority to assign amounts to be used for specific purposes, including the encumbering of funds.
- 5) Unassigned - includes all spendable amounts not contained in the other classifications in the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In the other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. For the unrestricted fund balance, the District first spends committed funds, then assigned funds, and finally, unassigned funds.

Of the \$39,008,207 fund balance in the General Fund, \$19,886,931 of assigned for year-end encumbrances, \$26,154,786 designated for subsequent years expenditures and the unassigned portion of (\$59,531,955) are included in the unassigned deficit of (\$13,490,238), \$4,009,941 has been restricted for capital reserve, \$17,381,455 has been restricted for excess surplus – current year, and \$31,107,049 has been restricted for prior year excess surplus – which has been designated for subsequent year's expenditures.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

The special revenue fund unassigned deficit fund balance in the amount of \$5,084,515 is due to preschool education funds not being recognized as revenue in the financial statements due to the State's deferral of the last two state aid payments. The capital projects fund balance in the amount of \$6,193,692 is restricted and available for use on capital projects in future years.

P. Net Position

Net position represents the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities in the government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net positions are reported as restricted in the government-wide and fund financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Q. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

R. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and post-retirement pension, medical and long-term disability benefits for certified staff members of the New Jersey Teachers Pension and Annuity Fund. Additionally, revenues and expenses related to on-behalf pension and OPEB contributions in the government-wide financial statements have been increased by \$148,290,834 to adjust for the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

S. Regional Day School

The Regional Day School is operated by the District under a contract with the New Jersey State Department of Education. The Regional Day School delivers educational services to approximately one hundred students who are severely emotionally disturbed or multiple handicapped.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

The funding for the Regional Day School is provided by tuition payments from the local Districts who send their children to the Regional Day School. The District assumes the financial control and business management supervision of the School, as well as oversees the total educational program of the School. The School has its own principal and instructional staff as well as support staff that are employees of the District. The School building is owned by the State of New Jersey.

All expenses for the Regional Day School are funded through tuition and not through the local tax rate of City of Newark.

The Regional Day School budget is developed annually in conjunction with the School principal and officials from the District administration. Local school districts who anticipate sending children to the Regional Day School for the following school year are notified in advance of the anticipated tuition costs so that their own budgets may be properly constructed to reflect the tuition costs.

T. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, the restricted fund balance - excess surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve a general fund fund balance at the fiscal year end of June 30 if they do not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The excess fund balance at June 30, 2019 was \$17,381,455, which will be appropriated in the 2020/21 budget and \$31,107,049 of prior year excess surplus which was appropriated in the 2019/20 budget.

U. GASB Pronouncements

Recently Issued and Adopted Accounting Principles

The GASB issued Statement No. 84, *Fiduciary Activities* in January 2017. This Statement establishes standards of accounting and financial reporting for fiduciary activities. The requirements of this Statement are effective for periods beginning after December 15, 2018. Management has not yet determined the impact of the statement on the financial statements.

The GASB issued Statement No. 87, *Leases* in June 2017. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. The requirements of this Statement are effective for periods beginning after December 15, 2019. Management has not yet determined the impact of the statement on the financial statements.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

1. Summary of Significant Accounting Policies (continued)

The GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* in April 2018. This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments. The requirements of this Statement are effective for periods beginning after June 15, 2018. Management has adopted this statement in the 2019 fiscal year and it was determined that it did not have an impact on its financial statements or disclosures.

V. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2019 through December 19, 2019, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items other than noted below and those already included in Note 12 - Contingencies have come to the attention of the District that would require disclosure.

2. Reconciliation of Government-wide and Fund Financial Statements

Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the Government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including capital leases payable, deferred pension liability and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this \$61,349,200 difference are as follows:

Deferred pension liability	\$ 1,650,414
Capital leases payable	22,510,346
Compensated absences	37,188,440
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 61,349,200</u>

3. Deposits and Investments

Cash and cash equivalents include petty cash, change funds, amounts on deposit and short-term investments with original maturities of three months or less.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

3. Deposits and Investments (continued)

Investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and Statement No. 72, *Fair Value Measurement and Application*. The District classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts. Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (GUDPA). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey that are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund (NJCMF) and the New Jersey Asset and Rebate Management Fund (NJ ARM).

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

3. Deposits and Investments (continued)

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

The District's cash and cash equivalents are classified below to inform financial statement users about the extent to which the District's deposits and investments are exposed to custodial credit risk.

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2019, the District's carrying amount of deposits was \$124,699,806 and the bank balance was \$150,797,819. Of the bank balance on June 30, 2019, \$1,117,893 of the District's cash deposits were secured by federal depository insurance. The New Jersey Governmental Unit Deposit Protection Act ("GUDPA") covered the bank balance of \$140,721,694. \$8,958,232 held in the District agency accounts are not covered by GUDPA. In addition, the District has a bank balance of \$11,236,625 of funds held by fiscal agents in the name of the District at June 30, 2019.

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

The District does not have a policy for the management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

3. Deposits and Investments (continued)

Investments

New Jersey statutes permit the District to purchase the following types of securities:

- a. Bonds or other obligations of the United States or obligations guaranteed by the United States.
- b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank for Cooperatives which have a maturity date not greater than twelve months from the date of purchase.
- c. Bonds or other obligations of the School District.
- d. New Jersey Cash Management Fund and New Jersey Asset and Rebate Management Fund.

The District did not have any investments held at June 30, 2019 or during the fiscal year ended June 30, 2019.

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2019:

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

4. Capital Assets (continued)

	Balance June 30, 2018	Increases	Decreases	Dispositions/ Transfers	Balance June 30, 2019
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 26,452,459				\$ 26,452,459
Construction in progress – SDA	191,720,985	\$ 5,589,022		\$ (2,366,656)	194,943,351
Construction in progress – District	25,346,882	13,300,159		(8,760,137)	29,886,904
Total capital assets, not being depreciated	243,520,326	18,889,181	-	(11,126,793)	251,282,714
Capital assets, being depreciated:					
Buildings and building improvements	929,000,046			11,126,793	940,126,839
Machinery, equipment and vehicles	16,695,560	1,479,506	\$ (879,117)		17,295,949
Total capital assets being depreciated	945,695,606	1,479,506	(879,117)	11,126,793	957,422,788
Less accumulated depreciation for:					
Buildings and building improvements	439,138,452	38,120,378			477,258,830
Machinery, equipment and vehicles	11,755,178	1,434,541	(773,070)		12,416,649
Total accumulated depreciation	450,893,630	39,554,919	(773,070)	-	489,675,479
Total capital assets, being depreciated, net	494,801,976	(38,075,413)	(106,047)	11,126,793	467,747,309
Governmental activities capital assets, net	\$ 738,322,302	\$ (19,186,232)	\$ (106,047)	\$ -	\$ 719,030,023

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2019 as follows:

	<u>Amount</u>
Current:	
Instruction	\$ 16,501,215
Support Services:	
Attendance / Social Work	531,597
Health services	538,649
Support services	9,503,149
Improvement of instructional services	1,484,828
Educational media services / school library	61,677
Instructional staff training	63,733
General administration	478,614
School administration	1,848,187
Central services	667,459
Administration information technology	371,686
Operation and maintenance of plant	4,873,545
Student transportation	2,432,737
Special schools	197,843
	<u>\$ 39,554,919</u>

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

4. Capital Assets (continued)

The District acquired capital assets through capital leases for energy conservation equipment for several schools located in the territorial boundaries governed by the school district. The depreciation expense on assets acquired with capital lease proceeds is included in the depreciation expense above. The net book value of the capital assets held under these capital leases as of June 30, 2019 is as follows:

	Balance June 30, 2018	Increases	Balance June 30, 2019
Capital assets, not being depreciated:			
Construction in progress	\$ 11,054,015	\$ 923,707	\$ 11,977,722
Total capital assets, not being depreciated	11,054,015	923,707	11,977,722
Capital assets, being depreciated:			
Machinery, equipment and vehicles	19,487,899	3,923	19,491,822
Total capital assets being depreciated	19,487,899	3,923	19,491,822
Less accumulated depreciation for:			
Machinery, equipment and vehicles	17,180,334	1,030,025	18,210,359
Total accumulated depreciation	17,180,334	1,030,025	18,210,359
Total capital assets, being depreciated, net	2,307,565	(1,026,102)	1,281,463
Capital assets held under leases	\$ 13,361,580	\$ (102,395)	\$ 13,259,185

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2019:

	Balance June 30, 2018	Increases	Disposals	Balance June 30, 2019
Business-type activities:				
Equipment	\$ 6,195,140	\$ 10,535	\$ (140,789)	\$ 6,064,886
Less accumulated depreciation	(4,848,461)	(222,432)	127,847	(4,943,046)
Total Business-type activities capital assets, net	\$ 1,346,679	\$ (211,897)	\$ (12,942)	\$ 1,121,840

5. Long-Term Liabilities

General Obligation Bonds

The Newark Public School District is currently a Type I School District. As mandated by State Statutes, all Type I debt service of the District is considered the direct obligation of the City of

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

5. Long-Term Liabilities (continued)

Newark and therefore, is recorded within the City’s financial statements and not on the School District’s financial statements. As of June 30, 2019, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$49,037,000.

Changes in Long-Term Liabilities

During the year ended June 30, 2019, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Due within One Year
Governmental activities:					
Deferred pension liability	\$ 1,983,100		\$ 332,686	\$ 1,650,414	\$ 360,539
Capital leases payable	25,896,516		3,386,170	22,510,346	2,782,894
Compensated absences	36,002,339	\$ 1,721,924	535,823	37,188,440	999,255
Sub-total	63,881,955	1,721,924	4,254,679	61,349,200	4,142,688
Net pension liability	325,644,022	4,554,374	46,347,408	283,850,988	-
Total governmental activities					
Long-term liabilities	\$ 389,525,977	\$ 6,276,298	\$ 50,602,087	\$ 345,200,188	\$ 4,142,688

The compensated absences, deferred pension liability, capital leases payable and net pension liability are expected to be paid from budgetary appropriations in the general fund.

Obligation Under Capital Leases

A lease with a bank was issued on December 30, 2015 in the amount of \$12,669,000 to finance energy conservation measures pursuant to an Energy Savings Improvement Plan (“ESIP”) at an interest rate of 3.304%. The first payment of this capital lease was paid on January 15, 2017. During the year ended June 30, 2019, \$537,258 of project costs were expended for the project, for a total amount to date of \$11,576,273, with a remaining balance of \$1,092,727. The District will be utilizing the savings from the energy plan to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

A lease with a bank was issued on February 22, 2018 in the amount of \$4,600,000 to finance energy conservation measures pursuant to an ESIP at an interest rate of 3.64%. The first payment of this capital lease was paid on February 22, 2019. During the year ended June 30, 2019, \$386,449 of project costs were expended for this project, for a total amount to date of \$401,449, with a remaining balance of \$4,198,551. The District will be utilizing the savings from the energy plan to make the

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

5. Long-Term Liabilities (continued)

future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

A lease with a bank was issued on August 31, 2017 in the amount of \$9,982,516 to finance the acquisition of various equipment at an interest rate of 1.69%. The first principal payment of this capital lease was paid on September 1, 2018. During the year ended June 30, 2019, \$1,728,202 of project costs were expended for this project, with a remaining balance of \$4,470,166. The District will be utilizing the interest earned from the lease proceeds to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

The following is a schedule of the future minimum lease payments under all capital leases and the present value of the net future minimum lease payments at June 30, 2019:

Fiscal year ending June 30:	<u>Amount</u>
2020	\$ 3,398,167
2021	3,378,423
2022	3,407,947
2023	3,436,501
2024	1,379,269
2025-2029	6,809,541
2030-2033	<u>4,770,369</u>
Total minimum lease payment	26,580,217
Less amount representing interest	<u>(4,069,871)</u>
Present value of net future minimum lease payments	<u>\$ 22,510,346</u>

6. Pension Plans

Plan Descriptions

Substantially all of the District’s employees participate in one of the following contributory defined benefit public employee retirement systems, which have been established by State statute: the Teacher’s Pension and Annuity Fund (TPAF), the Public Employees’ Retirement System (PERS) or the Board of Education Employees’ Pension Fund of Essex County (BOEPPFEC). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. An elected Board administers BOEPPFEC. The Teachers’ Pension and Annuity Fund retirement system is considered a cost sharing multiple employee plan with a special funding

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

situation, as under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the system's other related non-contributing employers. The Public Employees Retirement System and the Board of Education Employees' Pension Fund of Essex County are also considered cost sharing multiple-employer plans.

Teachers' Pension and Annuity Fund

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively, with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

Public Employee's Retirement System

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school Board or public agency provided the employee is not a member of another State-administered retirement system. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Board of Education Employees' Pension Fund of Essex County

The Board of Education's Employees' Pension Fund of Essex County (BOEPPFEC) was established through the passage of Chapter 112, Public Laws of 1929 of the State of New Jersey, to provide coverage for non-teaching personnel in the Essex County school system. The Fund was closed to new membership with the passage of Chapter 86, Laws of New Jersey, 1980. Pursuant to the Act, a referendum on Social Security coverage was conducted by the New Jersey Division of Pensions for eligible active members of the fund on January 30, 1981. Because the number of members voting in favor of Social Security exceeded the minimum percentage of members voting for Social Security coverage, those members were transferred to the New Jersey Public Employees' Retirement System.

All active members have met the minimum 10-year vesting provision. Members on roll at January 1, 2000 are eligible for retirement at age 60 with an annual benefit generally determined to be 1/45th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Retirement provisions have been significantly amended since inception and a plan booklet is available at the Fund office.

The statute governing the BOEPPFEC Plan provides for annual cost-of-living increases for those who have been retired at least two calendar years. Under an agreement reached with the Boards of Education, Cost of Living Adjustment (COLA) effective February 1, 1983 and thereafter are billed on a pay-as-you-go basis. The annual contribution of each Board is the sum of the COLA payments made during the year to the retirees of the Board plus an administrative charge based on an actuarial calculation. The plan pays 50% of the additional COLA increase for amounts certified after 1995. The BOEPPFEC Plan issues publicly available financial reports.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased to 7.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in both the TPAF and PERS. The actuarially determined contribution includes funding for noncontributory death benefits and post-retirement medical premiums. Under current statute the Board is a non-contributing employer of the TPAF.

The BOEPPFEC plan requires employee contributions of 3% of annual base salary. Funding by the Essex County Boards of Education is determined by recommendation of the actuary pursuant to an actuarial evaluation. The funding method used is the frozen entry age actuarial cost method. Under this method, the unfunded past service liability as of June 30, 1981 was frozen and funded over the remaining amortization period. The remaining portion of pension costs are calculated in such a way as to spread the required contribution, known as the normal cost over the remaining lifetime of the active members as a level percentage salary.

The District's actuarially determined contribution to PERS (not including the deferred pension liability) for the years ended June 30, 2019, 2018 and 2017 were \$12,962,795, \$11,941,917 and \$11,454,571, respectively, for each of the three years, equal to the required contributions for each year. In the 2009 fiscal year, the State of New Jersey permitted school districts to defer up to 50% of their contributions due in 2009. The District elected this option, resulting in a deferral of \$3,597,116, which has been reported in the District's long-term liabilities section. The District made a payment on this accrued liability, which is not included in the 2019 contribution above in the amount of \$593,338, which included \$332,686 of principal and \$260,652 of interest costs. The balance at June 30, 2019 is \$1,650,414.

During the year ended June 30, 2019, the State of New Jersey contributed \$75,063,857 to the TPAF for on-behalf medical, long-term disability insurance, and pension contributions on behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$22,410,355 during the year ended June 30, 2019 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. These amounts have been included in the Government-wide and fund financial statements.

The District's COLA contribution to BOEPPFEC for the years ended June 30, 2019, 2018 and 2017 were \$2,867,863, \$3,191,814 and \$3,323,590, respectively. Based on the actuarial

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

evaluations, normal costs and administrative charges have not been charged to various Boards of Education for the last four years. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employee's Retirement System (PERS)

At June 30, 2019, the District reported a liability of \$256,596,858 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2018, the District's proportion was 1.3032166300 percent, which was an increase of 0.0138475214 from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized full accrual pension expense of \$8,049,152 in the government-wide financial statements. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 42,282,912	\$ 82,046,030
Difference between expected and actual experience	4,893,340	1,323,096
Net difference between projected and actual earnings on pension plan investments		2,406,889
Changes in proportion and differences between District contributions and proportionate share of contributions	2,622,772	12,997,217
District contributions subsequent to the measurement date	13,119,920	
	<u>\$ 62,918,944</u>	<u>\$ 98,773,232</u>

\$13,119,920 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ (4,194,819)
2021	(7,042,232)
2022	(18,495,371)
2023	(14,704,778)
2024	(4,537,008)
	<u>\$ (48,974,208)</u>

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

Inflation rate	2.25%
Salary increase through 2026	1.65 - 4.15%
Thereafter	based on age 2.65 - 5.15%
Investment rate of return	based on age 7.00%

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Pre-retirement mortality rates were based on the RP-2000 Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified 2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members. In addition, the tables for service retirements and beneficiaries of formers members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the plan actuary's 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts / Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Discount rate

The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018 and 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2018 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.66 percent) or 1-percentage-point higher (6.66 percent) than the current rate:

	At 1% decrease (4.66%)	At current discount rate (5.66%)	At 1% increase (6.66%)
District's proportionate share of the net pension liability	\$ 318,325,817	\$ 256,596,858	\$ 205,168,985

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the State of New Jersey Public Employees Retirement System.

Additional Information

Collective balances of the Local Group at June 30, 2018 are as follows:

Deferred outflows of resources	\$ 4,684,852,302
Deferred inflows of resources	\$ 7,646,736,226
Net pension liability	\$ 19,689,501,539
District's Proportion	1.3032166300%

Collective pension expense for the Local Group for the measurement period ended June 30, 2018 is \$1,099,708,157.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2018, 2017, 2016, 2015 and 2014 is 5.63, 5.48, 5.57, 5.72 and 6.44 years, respectively.

Teachers Pensions and Annuity Fund (TPAF)-Special Funding Situation

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A. 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer. The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2018 was \$1,672,410,563. The District's proportionate share was \$0.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. The State's proportionate share of the net pension liability associated with the District was based on a projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2018, the State's proportionate share of the TPAF net pension liability associated with the District was 2.6288384618 percent, which was a decrease of 0.1742010667 from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized on-behalf pension expense and revenue in the government-wide financial statements of \$97,495,687 for contributions incurred by the State.

Actuarial assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.25%
Salary increases:	
2011-2026	1.55 - 4.55%
Thereafter	2.00 - 5.45%
Investment rate of return	7.00%

Mortality Rates

Pre-retirement mortality rates were based on the RP-2006 Employee White Collar Mortality Table, set back 3 years for males and 5 years for females, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Post-retirement mortality rates were based on the RP-2006 Healthy Annuitant White Collar Mortality Tables, with adjustments as described in the latest experience study, projected in a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Disability mortality rates

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

were based on the RP-2006 Disabled Retiree Mortality Tables with rates adjusted by 90%. No mortality improvement is assumed for disabled retiree mortality.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Divisions of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts / Venture Capital	8.25%	13.08%
	<u>100.00%</u>	

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.86% as of June 30, 2018 and 4.25% as of June 30, 2017. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 50% of the actuarially determined contributions. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan member through 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the State’s proportionate share of the net pension liability associated with the District to changes in the discount rate

The following presents the State’s proportionate share of the net pension liability associated with the District as of June 30, 2018 calculated using the discount rate as disclosed above as well as what the State’s proportionate share of the net pension liability associated with the District would be if it were calculated using a discount rate that is 1-percentage-point lower (3.86 percent) or 1-percentage-point higher (5.86 percent) than the current rate:

	At 1% decrease (3.86%)	At current discount rate (4.86%)	At 1% increase (5.86%)
State's proportionate share of the net pension liability associated with the District	\$ 1,976,757,526	\$ 1,672,410,563	\$ 1,420,114,346
<i>Pension plan fiduciary net position</i>			

Detailed information about the pension plan’s fiduciary net position is available in the separately issued TPAF financial report.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Additional Information

Collective balances of the Local Group at June 30, 2018 are as follows:

Deferred outflows of resources	\$ 12,599,296,329
Deferred inflows of resources	\$ 16,171,861,734
Net pension liability	\$ 63,617,852,031
District's Proportion	2.6288384618%

Collective pension expense-Local Group for the plan for the measurement period ended June 30, 2018 is \$3,726,181,598.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2018, 2017, 2016, 2015 and 2014 is 8.29, 8.3, 8.3, 8.3 and 8.5 years, respectively.

The Board of Education's Employees' Pension Fund of Essex County (BOEPPFEC)

At June 30, 2019, the District reported a liability of \$27,254,130 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2019, the District's proportion was 81.6705501 percent, which was an increase of 0.3136977 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019 the District recognized full accrual pension expense of \$2,867,863 in the government-wide financial statements. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to BOEPPFEC from the following sources:

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 2,964,300	\$ 1,071,674
District contributions subsequent to the measurement date	2,964,300	
	<u>\$ 5,928,600</u>	<u>\$ 1,071,674</u>

At June 30, 2019, the District reported \$2,964,300 as deferred outflows of resources related to BOEPPFEC pension resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$ 1,161,270
2021	1,161,270
2022	(150,517)
2023	(158,920)
2024	<u>(120,475)</u>
	<u>\$ 1,892,628</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	4.50%
Investment rate of return	6.00%, net of fund investment expense, including inflation
Cost-of-living adjustments	2.00%

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

Mortality Rates

For active members, inactive members and healthy retirees, mortality rates were based on the 110% of PubG-2010 mortality tables with MP-2018 mortality projection in 2019 and RP-2000 separate annuitant and nonannuitant tables with static projections using Scale AA through the valuation year plus 7 years for annuitants and the valuation year plus 15 years for nonannuitants. For disabled retirees, mortality rates are based on 100% of PubNS mortality tables with MP-2019 mortality projection in 2019 and the 1994 Group Annuity Mortality Table, set forward 10 years.

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return*</u>
U.S. fixed income	1.96%
U.S. large cap equity	6.41%
U.S. small cap equity	6.41%

* Net of 2.0% inflation assumption.

Discount rate

The discount rate used to measure the total pension liability was 6.00% in 2019 a June 30, 2018. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the actuarially determined amount, including the reimbursement of administrative expenses and COLA payments. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

6. Pension Plans (continued)

participants. Therefore, the long-term expected rate of return on fund investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2019 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current rate:

	At 1% Decrease (5.00%)	At Current Discount Rate (6.00%)	At 1% Increase (7.00%)
District's proportionate share of the net pension liability	\$36,829,981	\$ 27,254,130	\$18,962,057

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the Board of Education Employees' Pension Fund of Essex County.

Additional Information

Collective balances at June 30, 2019 are as follows:

Total pension liability	\$	137,794,674
Plan fiduciary net position for retirement benefits	\$	104,423,857
Life insurance benefits excluded from the fiduciary net position	\$	24,050,359
School districts' net pension liability	\$	33,370,817
Plan fiduciary net position as a percentage of the total pension liability		75.78%
District's Proportion		81.6705501%

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

7. Deferred Compensation

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is administered by the Division of Pensions, permits participants of TPAF and PERS to defer a portion of their salary for pension contributions to their respective plans until future years. The BOEPPFEC is not included in the State plan. Amounts deferred under either plan are not available to employees until termination, retirement, death or unforeseeable emergency. Individuals are one hundred percent vested.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely property and rights of the individual contributors and are not subject to the claims of the District's general creditors.

8. Post-Retirement Benefits

Plan description and benefits provided

The State of New Jersey reports a liability as a result of its statutory requirements to pay other post-employment (health benefits) for State Health Benefit Local Education Retired Employees Plan. The State Health Benefit Local Education Retired Employees Plan is a multiple-employer defined benefit OPEB plan that is administered on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78,

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

8. Post-Retirement Benefits (continued)

P.L., 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage. In Fiscal Year 2018, the State paid PRM benefits for 148,401 State and local retirees.

The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2019, 2018 and 2017 were \$23,405,039, \$25,611,015 and \$26,270,559 respectively, which equaled the required contributions for each year.

The State funds post-retirement medical benefits on a "pay-as-you-go" basis, which means that the State does not pre-fund, or otherwise establish a reserve or other pool of assets against the PRM expenses that the State may incur in future years. For Fiscal Year 2018, the State contributed \$1.909 billion to pay for pay-as-you-go PRM benefit costs incurred by covered retirees. The increase in the State's pay-as-you-go contribution between Fiscal Year 2017 and Fiscal Year 2018 is attributed to rising health care costs, an increase in the number of participants qualifying for State-paid PRM benefits at retirement and larger fund balance utilization in Fiscal Year 2017 than in Fiscal Year 2018. The Fiscal Year 2019 Appropriations Act includes \$1.921 billion as the State's contribution to fund pay-as-you-go PRM costs.

In accordance with the provisions of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the State is required to quantify and disclose its obligations to pay Other Postemployment Benefits (OPEB) to retired plan members. This new standard supersedes the previously issued guidance, GASB Statement No. 45, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for Fiscal Year 2018. The State is now required to accrue a liability in all instances where statutory language names the State as the legal obligor for benefit payments. As such, the Fiscal Year 2017 total State OPEB liability to provide these benefits has been re-measured to \$97.1 billion, an increase of \$60.6 billion or 166 percent from the previous year's \$36.5 billion liability booked in accordance with GASB Statement No. 45. For Fiscal Year 2018, the total OPEB liability for the State is \$90.5 billion, a decrease of \$6.6 billion or 7 percent from the re-measured total OPEB liability in Fiscal Year 2017.

Total OPEB Liability

The total non-employer (State) OPEB liability from New Jersey's plan is \$46,110,832,982.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

8. Post-Retirement Benefits (continued)

Changes in Total OPEB Liability

Below represents the changes in the District's total OPEB liability for the year ended June 30, 2018:

	<u>Total OPEB Liability</u>
Beginning Total OPEB Liability, June 30, 2017	\$ 1,767,476,175
Changes for the year:	
Service cost	51,934,799
Interest	64,454,390
Difference between actual and expected experiences	(189,263,459)
Changes in assumptions or other inputs	(170,497,179)
Member contributions	1,373,077
Benefit payments	(39,728,410)
Net changes	<u>(281,726,782)</u>
Ending Total OPEB Liability, June 30, 2018	<u>\$ 1,485,749,393</u>

Employees covered by benefit terms

The following employees were covered by the benefit terms:

<u>Local Education Group</u>	<u>June 30, 2018</u>
Active Plan Members	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	145,050
Inactive Plan Members Entitled to but Not Yet Receiving Benefits	-
Total Plan Members	<u>362,181</u>

The State, a non-employer contributing entity, is the only entity that has a legal obligation to make employer contributions to OPEB for qualified retired PERS and TPAF participants. The District's proportionate share percentage determined under paragraphs 193 and 203 through 205 of GASBS No. 75 is zero percent. Accordingly, the District did not recognize any portion of the collective total OPEB liability on the Statement of Net Position. The State's proportionate share of the total OPEB liability associated with the District as of June 30, 2018 was \$1,485,749,393. Additional information can be obtained from the State of New Jersey's comprehensive annual financial report.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

8. Post-Retirement Benefits (continued)

Actuarial assumptions and other inputs

The total non-employer OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>TPAF</u>	<u>PERS</u>
Inflation rate	2.50%	2.50%
Salary increase through 2026	1.55 - 4.55%	2.15 - 4.15%
Thereafter	2.00 - 5.45%	based on age 3.15 - 5.15% based on age

Mortality Rates

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year based on MP- 2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the actual experience studies for the periods July 1, 2012 – June 30, 2015 and July 1, 2011 – June 30, 2014 for TPAF and PERS, respectively.

100% of all retirees who currently have health care coverage are assumed to continue with that coverage. 100% of all active members are considered to participate in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

8. Post-Retirement Benefits (continued)

Discount Rate

The discount rate for June 30, 2018 and 2017 was 3.87% and 3.58%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

The following represents sensitivity of total non-employer OPEB liability to changes in the discount rate and health care cost trend rate

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2018 calculated using the discount rate as disclosed above as well as what the total non-employer OPEB liability would be if it was calculated using a discount rate that is 1-percentage-point lower (2.87%) or 1-percentage-point higher (4.87%) than the current rate:

	At 1% decrease (2.87%)	At current discount rate (3.87%)	At 1% increase (4.87%)
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 1,756,458,230	\$ 1,485,749,393	\$ 1,270,563,822

The following presents the total non-employer OPEB liability associated with the District as of June 30, 2018 calculated using the healthcare cost trend rate as disclosed above as well as what the total non-employer OPEB liability would be if it was calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

8. Post-Retirement Benefits (continued)

	At 1% decrease	At Healthcare Cost Trend Rates	At 1% increase
	<hr/>	<hr/>	<hr/>
Total OPEB Liability (Allocable to the District and the responsibility of the State)	\$ 1,228,058,406	\$ 1,485,749,393	\$ 1,826,555,588

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized on-behalf OPEB expense and revenue in the government-wide financial statements of \$50,795,147 for OPEB expenses incurred by the State.

Collective balances of the Local Education Group at June 30, 2018 are as follows:

Deferred outflows of resources	\$ 1,377,313,892
Deferred inflows of resources	\$ 16,189,378,926
Collective OPEB Expense	\$ 2,129,660,368
District's Proportion	3.22%

Special Funding Situation

The employer contributions for local participating employers are legally required to be funded by the State, therefore, the District records an expense and corresponding revenue for its respective share of total OPEB expense and revenue attributable to the State of New Jersey.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

9. Interfund Receivables, Payables and Loans

The interfund accounts receivable, payable and loan balances for the District amounted to the following as of June 30, 2019:

Receivable Fund	Payable Fund	Amount
General Fund	Special Revenue Fund	\$ 317,893
General Fund	Capital Projects Fund	1,905,332
General Fund	Food Service Enterprise Fund	1,788,830
General Fund	Warehouse Internal Service Fund	521
Futures After School Program Enterprise Fund	General Fund	1,170
		<u>\$ 4,013,746</u>

The interfund between the general fund and the special revenue fund represents expenditures paid by the general fund on-behalf of the special revenue fund where grant monies were not received as of June 30, 2019. The interfund between the capital projects fund and the general fund represents expenditures paid by the general fund on-behalf of the capital projects fund related to the SDA projects, of which funds are due to the general fund upon receipt of the grant monies. This amount is offset with interest earned in the capital projects fund that had not been remitted to the general fund as of June 30, 2019. The interfund between the food service enterprise fund and the general fund represents expenditures paid by the general fund on behalf of the food service enterprise fund as the District awaits the state and federal reimbursements. All interfunds and loans are expected to be liquidated within one year.

10. Transfers

The following represents a reconciliation of transfers made during the 2019 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 13,690,047	\$ 4,681,117
Special Revenue Fund	2,481,117	13,604,028
Capital Projects Fund		86,019
Food Service Fund Enterprise Fund	2,200,000	
	<u>\$ 18,371,164</u>	<u>\$ 18,371,164</u>

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

10. Transfers (continued)

The transfer from the special revenue fund to the general fund represents contributions to school based budgets. The transfer from the capital projects fund to the general fund represents interest earned in the capital projects fund due to the general fund. The transfer from the general fund to the special revenue fund represents the general fund contribution to the special revenue fund preschool education program. The transfer from the general fund to the food service enterprise fund represents the general fund contribution to the District's food service program.

11. Economic Dependency

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an adverse effect on the District's programs and activities.

12. Contingencies

The District participates in numerous state and federal grant programs, and funds from the Universal Service Administrative Company, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2019 may be impaired. In addition, the District is receiving funding from the New Jersey Schools Development Authority (NJSDA) in connection with approved projects. The costs associated with the funding received from the NJSDA are subject to a final review of eligible costs and compliance by the New Jersey Department of Education and the NJSDA. To the extent that the District has not complied with the rules and regulations governing the NJSDA funds or has not met the final eligible costs requirements, refunds of any money received may be required and the collectability of any related receivable at June 30, 2019 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible.

During the 2019 fiscal year, the District was involved in various law suits that have been settled, resulting in damages being awarded to the defendants. The District is currently appealing these judgments. In addition, there are several pending complaints involving discrimination and other matters filed with the Division on Civil Rights and the Equal Employment Opportunity Commission. The status of the cases are either on appeal after having been successfully litigated by the District, or in stages too early to assess, however, management intends to vigorously defend against each complaint. At June 30, 2019, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities recorded in the internal service fund for self-insurance (see additional disclosure in Note to Financial Statement 13).

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

12. Contingencies (continued)

In the opinion of the District, there are no other significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying basic financial statements for such contingencies.

13. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, employee health and accident claims, and natural disasters. As of June 30, 2019, claims of \$30,510,770 are included in the Incurred but Not Reported (IBNR) claims liability, which is subject to modification and/or assessment of existing or additional claims, were outstanding against the District, which is currently recorded as accrued liabilities in the Self Insurance Internal Service Fund. Reserves and IBNR's are discounted at 3%, which is consistent with the prior year.

The District is self-insured for amounts limited to \$250,000 per occurrence, depending upon the year the liability was incurred for certain types of claims, and any excess is covered by insurance. The District is insured for errors and omissions claims with a \$50,000 deductible for each wrongful act with a total \$5,000,000 limit. The liability above was estimated by categorizing the various claims and reviewing past history based primarily on actual settlements by type of claim during the preceding fiscal years, for which information was available, and supplemental information with respect to certain other individual claims and proceedings. The stated liability is the District's best estimate based on currently known information and application of the foregoing procedures and management believes that the funded amount is adequate to cover this liability at June 30, 2019.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2019, 2018 and 2017 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2018-19	\$ 28,931,631	\$ 14,130,218	\$ 12,551,079	\$ 30,510,770
2017-18	27,772,192	16,391,614	15,232,175	28,931,631
2016-17	26,830,247	15,043,658	14,101,713	27,772,192

The District continues to carry commercial insurance for all other risks of loss, including accident insurance and public officials bonds. Settled claims resulting from these risks have not

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

13. Risk Management (continued)

exceeded commercial insurance coverage in any of the past three fiscal years and there has been no significant decreases in insurance coverage from the prior year.

14. Lease Commitments - Operating Lease

The District leased office space from NJ Urban Realty Partners, LLC (Landlord) under a sixteen-year lease. The initial period commenced on December 15, 2017. The lease agreement contains two successive options of give years each to renew the term of the lease. The terms of the agreement state that the base rent for the first twelve months of the lease shall be abated for the first ten months of the lease, amounted to savings of \$1,347,819 in year one. Additionally, base rent for years two through six will be partially abated. The rent expense, excluding additional operating expenses, net of tax credits, amounted to \$2,594,764 for fiscal year 2019.

15. Deficit Fund Balance – Special Revenue Fund (GAAP Basis)

The District has a deficit fund balance of \$5,084,515 in the Special Revenue Fund as of June 30, 2019 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed state aid payments as revenue for budget purposes only, in the current budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year.

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditures, asset, and liability) should be in symmetry, i.e. if one government recognizes an asset, the other government recognizes a liability.

Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last two state aid payments, the Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to N.J.S.A. 18A:22-44.2, any negative unassigned general or special revenue fund balance that is reported as a direct result from the delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP fund's statement does not exceed the last state aid payments.

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

16. Construction Financing Act – Schools Development Authority (SDA)

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority (“NJSDA”) to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2019, \$838,164,524 has been approved by the SDA and \$831,339,450 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund (F-2).

As of June 30, 2019, the SDA is holding \$469,425 on behalf of the District, to be utilized on future projects.

17. Restricted Assets

The funds set aside in the general fund for the capital reserve are classified as restricted assets (cash and cash equivalents) as they are restricted for use for future capital requirements. Funds held by a fiscal agent in the special revenue fund are restricted for payments of equipment in accordance with the lease agreement. Funds held by a fiscal agent in the capital projects fund are restricted for the payment of future capital projects.

18. Net Position - Net Investment in Capital Assets

Net investment in capital assets, Governmental Activities, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. The net investment in capital assets of \$706,281,121 indicated as part of the Governmental Activities net position is calculated as follows:

Capital assets, net of depreciation	\$ 719,030,023
Capital Projects Fund Fund Balance- Capital Lease Portion	9,761,444
Capital leases	<u>(22,510,346)</u>
Total net investment in capital assets	<u>\$ 706,281,121</u>

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

19. Note Payable

In accordance with N.J.S.A. 18A:22-44.2, the District received proceeds from a note from Bank of America in the amount of \$25,000,000 (Interest rate of 3.50%). The note was for cash flow needs and was repaid on July 9, 2019. The following presents the changes for the year ended June 30, 2019:

Beginning Balance	Increase	Decrease	Ending Balance
\$ 30,000,000	\$ 25,000,000	\$ 30,000,000	\$ 25,000,000

20. Commitments

The District has contractual commitments at June 30, 2019 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$19,886,931.

There were \$3,783,243 of contractual commitments at June 30, 2019 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

21. GASB 77 Tax Abatements

As defined by the Governmental Accounting Standards Board (GASB), a tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For a local school district board of education or board of school estimate that has elected to raise their minimum tax levy using the required local share provision at N.J.S.A. 18A:7F-5(b), the loss of revenue resulting from the municipality or county having entered into a tax abatement agreement is indeterminate due to the complex nature of the calculation of required local share

Newark Board of Education

Notes to the Basic Financial Statements (continued)

Year ended June 30, 2019

21. GASB 77 Tax Abatements (continued)

performed by the New Jersey Department of Education based upon district property value and wealth.

The City of Newark has entered into a number of abatement agreements, of which has reduced the District's tax revenues.

22. Capital Reserve Account

A capital reserve account was established by the Board for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are restricted to capital projects in the District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the Department, a district may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes or by transfer by board resolution at year end (July 1 to June 30) of any unanticipated revenue or unexpended line-item appropriation amounts, or both.

A district may also appropriate additional amounts when the express approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *N.J.S.A.* 19:60-2. Pursuant to *N.J.A.C.* 6A:23A-14.1(g), the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the period July 1, 2018 to June 30, 2019 fiscal year is as follows:

Beginning balance, July 1, 2018	\$ 2,509,941
Increases:	
Board approved deposit - June 2019 resolution	<u>1,500,000</u>
Ending balance, June 30, 2019	<u>\$ 4,009,941</u>

The June 30, 2019 LRFP balance of local support costs of uncompleted capital projects exceeded the June 30, 2019 capital reserve balance.

Required Supplementary Information
Part II

Schedules Related to Accounting and Reporting
for Pensions and OPEB

Newark Board of Education
 Required Supplementary Information
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Public Employee's Retirement System
 Last Ten Fiscal Years

	Year Ended June 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
District's proportion of the net pension liability (asset) - Local Group	1.3032166300%	1.2890764944%	1.2893691086%	1.3509544425%	1.4341157014%	1.4925909571%	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset)	\$ 256,596,858	\$ 300,076,403	\$ 381,874,148	\$ 303,262,201	\$ 268,505,682	\$ 285,263,788	n/a	n/a	n/a	n/a
District's covered payroll	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534
District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	278.00%	341.37%	439.86%	352.74%	293.92%	291.95%	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	53.60%	48.10%	40.14%	47.93%	52.08%	48.72%	n/a	n/a	n/a	n/a

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

n/a - information not available

Newark Board of Education
Required Supplementary Information
Schedule of District Contributions
Public Employee's Retirement System

Last Ten Fiscal Years

	Year Ended June 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 12,962,795	\$ 11,941,917	\$ 11,454,571	\$ 11,614,585	\$ 12,302,417	\$ 12,389,574	\$ 13,292,584	\$ 12,165,755	\$ 9,571,373	\$ 8,442,568
Contributions in relation to the contractually required contribution	(12,962,795)	(11,941,917)	(11,454,571)	(11,614,585)	(12,302,417)	(12,389,574)	(13,292,584)	(12,165,755)	(9,571,373)	(8,442,568)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 96,775,370	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874
Contributions as a percentage of covered payroll	13.39%	12.94%	13.03%	13.38%	14.31%	13.56%	13.60%	11.99%	9.13%	7.72%

Newark Board of Education
 Required Supplementary Information
 Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District
 Teachers' Pension and Annuity Fund

Last Ten Fiscal Years*

	Year Ended June 30,					
	2019	2018	2017	2016	2015	2014
State's proportion of the net pension liability (asset) associated with the District - Local Group	2.6288384618%	2.8030395285%	2.9903518772%	3.1415688409%	3.2309942153%	3.3692249008%
District's proportionate share of the net pension liability (asset)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	\$ 1,672,410,563	\$ 1,889,910,321	\$ 2,352,401,193	\$ 1,985,605,661	\$ 1,726,861,250	\$ 1,702,779,766
Total proportionate share of the net pension liability (asset) associated with the District	<u>\$ 1,672,410,563</u>	<u>\$ 1,889,910,321</u>	<u>\$ 2,352,401,193</u>	<u>\$ 1,985,605,661</u>	<u>\$ 1,726,861,250</u>	<u>\$ 1,702,779,766</u>
Plan fiduciary net position as a percentage of the total pension liability	36.03%	25.41%	22.33%	28.71%	33.64%	33.76%

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Covered payroll information is not presented since the Teachers' Pension and Annuity Fund is a special funding situation in which the District does not make a contribution to this plan.

Newark Board of Education
 Required Supplementary Information
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Board of Education Employees' Pension Fund of Essex County

Last Ten Fiscal Years

	Year Ended June 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
District's proportion of the net pension liability (asset)- Local Group	81.6705501000%	81.3568524000%	80.6117841000%	80.8590147000%	81.0185864000%	80.7535119000%	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset) associated	\$ 27,254,130	\$ 25,567,619	\$ 23,038,989	\$ 29,269,707	\$ 31,207,450	\$ 32,190,538	n/a	n/a	n/a	n/a
Total proportionate share of the net pension liability (asset)	<u>\$ 27,254,130</u>	<u>\$ 25,567,619</u>	<u>\$ 23,038,989</u>	<u>\$ 29,269,707</u>	<u>\$ 31,207,450</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
Plan fiduciary net position as a percentage of the total pension liability	25.97%	24.17%	21.58%	27.66%	27.13%	27.57%				

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

n/a - information not available

Newark Board of Education
 Required Supplementary Information
 Schedule of District Contributions
 Board of Education Employees' Pension Fund of Essex County

Last Ten Fiscal Years

	Year Ended June 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 2,867,863	\$ 3,191,814	\$ 3,323,590	\$ 4,204,879	\$ 4,741,066	\$ 3,700,835	\$ 2,224,235	\$ 1,883,389	\$ 1,992,875	\$ 1,599,577
Contributions in relation to the contractually required contribution	(2,867,863)	(3,191,814)	(3,323,590)	(4,204,879)	(4,741,066)	(3,700,835)	(2,224,235)	(1,883,389)	(1,992,875)	(1,599,577)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 96,775,370	\$ 92,302,221	\$ 87,904,360	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874
Contributions as a percentage of covered payroll	2.96%	3.46%	3.78%	4.84%	5.51%	4.05%	2.28%	1.86%	1.90%	1.46%

See notes to required supplementary information.

Newark Board of Education
 Required Supplementary Information
 Schedule of the State's Proportionate Share of the Net OPEB Liability Associated With the District
 and Changes in the Total OPEB Liability and Related Ratios
 Public Employee's Retirement System and Teachers' Pension and Annuity Fund

Last Ten Fiscal Years*

	Year Ended June 30,		
	2019	2018	2017
State's proportion of the net OPEB liability (asset) associated with the District	3.22%	3.29%	3.32%
District's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the District	1,485,749,393	1,767,476,175	1,918,689,646
Total proportionate share of the net OPEB liability (asset) associated with the District	<u>\$ 1,485,749,393</u>	<u>\$ 1,767,476,175</u>	<u>\$ 1,918,689,646</u>
Plan fiduciary net position as a percentage of the total pension liability	0.00%	0.00%	0.00%
	<u>2019</u>	<u>2018</u>	<u>2017**</u>
Total OPEB Liability			
Service cost	\$ 51,934,799	\$ 62,509,159	
Interest cost	64,454,390	55,906,221	
Difference between actual and expected experiences	(189,263,459)		
Changes of assumptions	(170,497,179)	(230,197,810)	
Member contributions	1,373,077	1,507,458	
Gross benefit payments	(39,728,410)	(40,938,499)	
Net change in total OPEB liability	<u>(281,726,782)</u>	<u>(151,213,471)</u>	
Total OPEB liability - beginning	<u>1,767,476,175</u>	<u>1,918,689,646</u>	
Total OPEB liability - ending	<u>\$ 1,485,749,393</u>	<u>\$ 1,767,476,175</u>	
Covered-employee payroll	<u>\$ 387,872,433</u>	<u>\$ 355,936,988</u>	
Total OPEB liability as a percentage of covered-employee payroll	<u>383.05%</u>	<u>496.57%</u>	

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

* This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

** information not available.

Newark Board of Education
Notes to Required Supplementary Information
Year ended June 30, 2019

PUBLIC EMPLOYEES' RETIREMENT SYSTEM - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.00% as of June 30, 2017 to 5.66% as of June 30, 2018.

TEACHERS PENSION AND ANNUITY FUND - PENSION

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.25% as of June 30, 2017 to 4.86% as of June 30, 2018.

BOARD OF EDUCATION EMPLOYEES' PENSION FUND OF ESSEX COUNTY

Benefit Changes

There were none.

Changes of Assumptions

There were none.

OTHER POST-RETIREMENT BENEFIT PLAN – PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND TEACHERS' PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018.

Required Supplementary Information
Part III

Budgetary Comparison Schedules

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Revenues					
Local sources:					
Local tax levy	\$ 132,944,004		\$ 132,944,004	\$ 132,944,004	
Tuition	666,705		666,705	2,108,175	\$ 1,441,470
Miscellaneous	7,199,144		7,199,144	11,838,966	4,639,822
Total - local sources	<u>140,809,853</u>		<u>140,809,853</u>	<u>146,891,145</u>	<u>6,081,292</u>
State sources:					
Categorical special education aid	45,823,149		45,823,149	45,823,149	
Equalization aid	695,804,873		695,804,873	695,804,873	
Categorical security aid	24,632,298		24,632,298	24,632,298	
Adjustment aid	12,840,459		12,840,459	12,840,459	
Categorical transportation aid	8,523,133		8,523,133	8,523,133	
Extraordinary aid	2,227,468		2,227,468	2,676,412	448,944
Additional nonpublic transportation aid				158,050	158,050
On-behalf TPAF pension and disability insurance				51,598,589	51,598,589
On-behalf TPAF post retirement medical				23,405,039	23,405,039
On-behalf TPAF long-term disability				60,229	60,229
Reimbursed TPAF social security contributions				22,410,355	22,410,355
Total - state sources	<u>789,851,380</u>		<u>789,851,380</u>	<u>887,932,586</u>	<u>98,081,206</u>
Federal sources:					
Medicaid reimbursement	2,138,783		2,138,783	4,379,393	2,240,610
Total - federal sources	<u>2,138,783</u>		<u>2,138,783</u>	<u>4,379,393</u>	<u>2,240,610</u>
Total revenues	<u>932,800,016</u>		<u>932,800,016</u>	<u>1,039,203,124</u>	<u>106,403,108</u>
Expenditures					
Current expense:					
Instruction:					
Regular programs:					
Salaries of teachers:					
Kindergarten	9,340,407	\$ 433,225	9,773,632	8,744,223	1,029,409
Grades 1-5	54,902,271	(209,212)	54,693,059	52,520,444	2,172,615
Grades 6-8	37,715,839	(719,460)	36,996,379	36,437,765	558,614
Grades 9-12	43,573,637	842,009	44,415,646	43,832,733	582,913
Instruction- home instruction:					
Salaries of teachers	1,591,385	3,500	1,594,885	1,594,431	454
Other purchased services	15,400		15,400	10,640	4,760
General supplies	4,000		4,000	2,166	1,834
Regular programs - undistributed instruction:					
Other salaries for instruction	3,566,391	(47)	3,566,344	3,475,008	91,336
Purchased professional-educational services	2,504,384	5,903,774	8,408,158	6,973,341	1,434,817
Purchased technical services	594,807	44,806	639,613	527,769	111,844
Other purchased services	2,138,646		2,138,646	2,093,022	45,624
General supplies	15,633,848	(3,940,550)	11,693,298	9,319,260	2,374,038
Textbooks	443,074	273,709	716,783	554,997	161,786
Other objects	693,598	62,374	755,972	542,322	213,650
Total regular programs	<u>172,717,687</u>	<u>2,694,128</u>	<u>175,411,815</u>	<u>166,628,121</u>	<u>8,783,694</u>
Special education:					
Cognitive mild:					
Salaries of teachers	853,916	(76,262)	777,654	769,654	8,000
Other salaries for instruction	35,588	3,289	38,877	17,613	21,264
General supplies	4,163	(39)	4,124	361	3,763
Total cognitive mild	<u>893,667</u>	<u>(73,012)</u>	<u>820,655</u>	<u>787,628</u>	<u>33,027</u>
Cognitive moderate:					
Salaries of teachers	290,159	(85,000)	205,159	200,130	5,029
Other salaries for instruction	5,460	19,000	24,460	24,072	388
General supplies	7,908		7,908	7,886	22
Other objects	2,500	(2,500)			
Total cognitive moderate	<u>306,027</u>	<u>(68,500)</u>	<u>237,527</u>	<u>232,088</u>	<u>5,439</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Special education (continued):					
Learning and/or language disabilities:					
Salaries of teachers	\$ 9,415,127	\$ (931,628)	\$ 8,483,499	\$ 8,304,688	\$ 178,811
Other salaries for instruction	612,950	77,655	690,605	537,435	153,170
Purchased professional-educational services	4,000	(4,000)			
Other purchased services	8,760	(8,414)	346		346
General supplies	169,258	(24,100)	145,158	93,171	51,987
Textbooks	5,034	(500)	4,534	4,366	168
Other objects	3,708		3,708	3,156	552
Total learning and/or language disabilities	<u>10,218,837</u>	<u>(890,987)</u>	<u>9,327,850</u>	<u>8,942,816</u>	<u>385,034</u>
Auditory impairments:					
Salaries of teachers	982,581	(80,840)	901,741	901,741	
Other salaries for instruction	447,243	104,118	551,361	518,562	32,799
Other purchased services	30,000		30,000		30,000
General supplies	17,921		17,921	13,955	3,966
Total auditory impairments	<u>1,477,745</u>	<u>23,278</u>	<u>1,501,023</u>	<u>1,434,258</u>	<u>66,765</u>
Behavioral disabilities:					
Salaries of teachers	2,753,560	106,821	2,860,381	2,788,375	72,006
Other salaries for instruction	641,085	(8,255)	632,830	566,293	66,537
Purchased professional-educational services	11,500		11,500	7,500	4,000
General supplies	41,904	(9)	41,895	41,041	854
Other objects	3,000		3,000	2,000	1,000
Total behavioral disabilities	<u>3,451,049</u>	<u>98,557</u>	<u>3,549,606</u>	<u>3,405,209</u>	<u>144,397</u>
Multiple disabilities:					
Salaries of teachers	2,867,381	(15,834)	2,851,547	2,757,954	93,593
Other salaries for instruction	803,042	103,774	906,816	864,289	42,527
Other purchased services	2,500		2,500		2,500
General supplies	54,558	(17,157)	37,401	28,529	8,872
Other objects	8,749		8,749	3,844	4,905
Total multiple disabilities	<u>3,743,230</u>	<u>67,783</u>	<u>3,811,013</u>	<u>3,654,616</u>	<u>156,397</u>
Resource room/center:					
Salaries of teachers	14,957,787	(142,499)	14,815,288	14,367,764	447,524
Other salaries for instruction	347,672	(35,495)	312,177	178,770	133,407
General supplies	147,850	(39,757)	108,093	85,717	22,376
Textbooks	10,000	(6,000)	4,000		4,000
Other objects	16,550	(3,000)	13,550	5,868	7,682
Total resource room/center	<u>15,479,859</u>	<u>(226,751)</u>	<u>15,253,108</u>	<u>14,638,119</u>	<u>614,989</u>
Autism:					
Salaries of teachers	5,573,909	(447,619)	5,126,290	5,104,271	22,019
Other salaries for instruction	1,801,719	80,425	1,882,144	1,851,487	30,657
Purchased professional-educational services	12,000		12,000		12,000
General supplies	92,929	(10,810)	82,119	74,811	7,308
Other objects	4,600		4,600	3,993	607
Total autism	<u>7,485,157</u>	<u>(378,004)</u>	<u>7,107,153</u>	<u>7,034,562</u>	<u>72,591</u>
Preschool disabilities-full time:					
Salaries of teachers	2,099,170	22,000	2,121,170	2,068,833	52,337
Other salaries for instruction	960,877	(22,000)	938,877	809,955	128,922
General supplies	23,200	13,000	36,200	21,247	14,953
Total preschool disabilities - full time	<u>3,083,247</u>	<u>13,000</u>	<u>3,096,247</u>	<u>2,900,035</u>	<u>196,212</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Instruction (continued):					
Special education (continued):					
Home instruction:					
Purchased professional-educational services	\$ 745,399	\$ (65,510)	\$ 679,889	\$ 553,172	\$ 126,717
Total home instruction	745,399	(65,510)	679,889	553,172	126,717
Total special education	46,884,217	(1,500,146)	45,384,071	43,582,503	1,801,568
Bilingual education:					
Salaries of teachers	21,458,064	(1,493,084)	19,964,980	19,362,829	602,151
Other salaries for instruction	1,199,313	117,854	1,317,167	1,157,817	159,350
General supplies	895,061	(94,797)	800,264	766,227	34,037
Textbooks	15,715	(6,700)	9,015		9,015
Other objects	13,540	(2,500)	11,040	1,705	9,335
Total bilingual education	23,582,693	(1,480,227)	22,102,466	21,288,578	813,888
School sponsored co-curricular activities:					
Salaries	1,308,015	(118,870)	1,189,145	1,080,799	108,346
Purchased professional-educational services	33,000		33,000		33,000
Purchased services	1,300		1,300		1,300
Supplies and materials	108,807	(35,799)	73,008	41,814	31,194
Other objects	314,328	207,630	521,958	457,783	64,175
Total school sponsored co-curricular activities	1,765,450	52,961	1,818,411	1,580,396	238,015
School sponsored athletic activities:					
Salaries	2,330,320	265,856	2,596,176	2,490,505	105,671
Purchased services	511,606		511,606	420,167	91,439
Supplies and materials	550,016	9,452	559,468	460,305	99,163
Other objects	201,752	22,245	223,997	212,118	11,879
Total school sponsored athletic activities	3,593,694	297,553	3,891,247	3,583,095	308,152
Other instructional programs - instruction:					
Salaries	4,000	90,144	94,144	94,144	
Total other instructional programs - instruction	4,000	90,144	94,144	94,144	-
Before / after school programs - instruction:					
Salaries	2,484,872	(36,002)	2,448,870	2,113,862	335,008
Other salaries for instruction	101,201	27,234	128,435	112,354	16,081
Purchased professional and technical services	178,378	(18,400)	159,978	106,388	53,590
Supplies and materials	547		547		547
Other objects	19,745	23,200	42,945	36,234	6,711
Total before / after school programs - instruction	2,784,743	(3,968)	2,780,775	2,369,385	411,390
Before / after school programs - support services:					
Salaries	268,421	3,500	271,921	271,826	95
Purchased services	16,357	17,799	34,156	23,874	10,282
Supplies and materials	39,720	2,950	42,670	39,713	2,957
Total before / after school programs - support services	324,498	24,249	348,747	335,413	13,334
Alternative education programs - instruction:					
Salaries of teachers	646,397	14,000	660,397	642,418	17,979
Purchased professional and technical services	683,153	(80,827)	602,326	62,115	540,211
General supplies	26,260		26,260	25,559	701
Other objects	215		215	213	2
Total alternative education programs - instruction	1,356,025	(66,827)	1,289,198	730,305	558,893
Alternative education programs - support services:					
Salaries of teachers	1,131,449	(95,950)	1,035,499	981,637	53,862
Salaries of family liaisons / comm parent inv. specialists	54,488	1,500	55,988	55,528	460
Total alternative education programs - support services	1,185,937	(94,450)	1,091,487	1,037,165	54,322
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	559,555	21,618	581,173	579,024	2,149
Purchased professional and technical services	374,805	157,380	532,185	431,956	100,229
Total other supplemental / at-risk programs - instruction	934,360	178,998	1,113,358	1,010,980	102,378

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Total instruction	\$ 255,133,304	\$ 192,415	\$ 255,325,719	\$ 242,240,085	\$ 13,085,634
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	400,447	205,478	605,925	525,509	80,416
Tuition to other school districts in the state-special	3,042,797	(743,113)	2,299,684	2,171,628	128,056
Tuition to county vocational - regular	8,415,645	(315,645)	8,100,000	8,099,408	592
Tuition to county vocational - special	1,401,004	(90,896)	1,310,108	1,303,507	6,601
Tuition to county spec. svcs. & rds	5,745,407	6,665	5,752,072	5,669,019	83,053
Tuition to private school - hand in state	23,754,513	(813,602)	22,940,911	21,870,217	1,070,694
Tuition to private school - hand out state	79,120	95,261	174,381	174,381	
Tuition to state facilities	2,332,893	(532,023)	1,800,870	1,800,870	
Tuition - other	940,920	69,051	1,009,971	991,394	18,577
Total undistributed expenditures - instruction	46,112,746	(2,118,824)	43,993,922	42,605,933	1,387,989
Attendance and social work services:					
Salaries	6,693,699	476,328	7,170,027	6,655,524	514,503
Salaries of family liaisons/comm parent inv. specialist	2,286,687	(68,939)	2,217,748	2,133,018	84,730
Other purchased services	20,666	8,040	28,706	3,185	25,521
Supplies and material	26,571	(5,601)	20,970	13,079	7,891
Other objects	5,869		5,869	2,037	3,832
Total attendance and social work services	9,033,492	409,828	9,443,320	8,806,843	636,477
Health services:					
Salaries	8,041,776	(93,711)	7,948,065	7,592,943	355,122
Other salaries	1,191,675	15,034	1,206,709	1,007,172	199,537
Purchased professional and technical services	87,104	2,500	89,604	17,825	71,779
Other purchased services	2,000		2,000		2,000
Supplies and materials	496,287	(62,797)	433,490	251,266	182,224
Other objects	8,265		8,265	5,355	2,910
Total health services	9,827,107	(138,974)	9,688,133	8,874,561	813,572
Other support services - student OT, PT, speech and related services:					
Salaries	3,960,514		3,960,514	3,857,280	103,234
Purchased professional educational services	6,942,507	2,655,953	9,598,460	8,832,958	765,502
Total other support services - student related services	10,903,021	2,655,953	13,558,974	12,690,238	868,736
Other support services - students - extra services:					
Salaries	13,243,828	108,647	13,352,475	13,352,475	
Total other support services - student OT, PT, speech and related services	13,243,828	108,647	13,352,475	13,352,475	-
Other support services - guidance:					
Salaries of other prof. staff	6,387,106	302,578	6,689,684	6,584,605	105,079
Salaries secretary/clerical assts.	55,233		55,233	54,127	1,106
Other salaries	1,748,089	(91,299)	1,656,790	1,242,812	413,978
Purchased professional educational services	194,978	6,466	201,444	103,586	97,858
Other purchased professional and technical services	462,908	(18,132)	444,776	180,581	264,195
Other purchased services	20,950	2,176	23,126	11,311	11,815
Supplies and materials	98,645	(30,145)	68,500	48,289	20,211
Other objects	28,971	(10,031)	18,940	10,767	8,173
Total other support services - guidance	8,996,880	161,613	9,158,493	8,236,078	922,415

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Undistributed expenditures (Continued)					
Other support services - students special (child study teams):					
Salaries of other prof. staff	\$ 15,738,502		\$ 15,738,502	\$ 15,317,793	\$ 420,709
Other salaries	396,421	\$ 54,345	450,766	409,971	40,795
Other purchased professional and technical services	600,548	(55,334)	545,214	518,329	26,885
Misc. purchased services	43,805	(13,200)	30,605	7,706	22,899
Supplies and materials	89,757	60,401	150,158	134,996	15,162
Other objects	14,527	20,000	34,527	26,740	7,787
Total other support services - students special (child study teams)	16,883,560	66,212	16,949,772	16,415,535	534,237
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	7,209,256	638,901	7,848,157	7,725,912	122,245
Salaries of other professional staff	2,960,050	505,809	3,465,859	2,286,059	1,179,800
Salaries of secretarial and clerical assistants	1,756,627	(31,983)	1,724,644	1,682,216	42,428
Other salaries	7,465,060	(1,073,813)	6,391,247	3,547,511	2,843,736
Salaries of facilitators, math & literacy coaches	7,632,227	300,685	7,932,912	7,736,902	196,010
Purchased professional educational services	1,302,346	81,958	1,384,304	1,066,927	317,377
Other purchased professional and technical services	103,094	(75)	103,019	93,107	9,912
Other purchased services	156,953	(4,000)	152,953	82,919	70,034
Supplies and materials	109,886	10,412	120,298	56,699	63,599
Other objects	229,722	128,976	358,698	289,924	68,774
Total improvement of instruction services/instructional staff	28,925,221	556,870	29,482,091	24,568,176	4,913,915
Educational media services/school library:					
Salaries	1,132,992	(152,658)	980,334	970,337	9,997
Supplies and materials	2,841,721	(2,074,820)	766,901	47,519	719,382
Other objects	6,296	(2,366)	3,930	3,930	
Total educational media services/school library	3,981,009	(2,229,844)	1,751,165	1,021,786	729,379
Instructional staff training services:					
Purchased professional educational services	678,490	(44,254)	634,236	262,732	371,504
Other purchased services	429,583	26,773	456,356	117,241	339,115
Supplies and materials	47,952	20,501	68,453	44,745	23,708
Other objects	20,250	(3,050)	17,200	3,031	14,169
Total instructional staff training services	1,176,275	(30)	1,176,245	427,749	748,496
Support services - general administration:					
Salaries	576,834	1,000	577,834	573,613	4,221
Salaries of attorneys	837,794	(60,000)	777,794	720,976	56,818
Other salaries	2,505,294	(352,842)	2,152,452	1,622,127	530,325
Legal services	2,822,551		2,822,551	1,312,973	1,509,578
Expenditure & internal control audit fees	363,250		363,250	199,125	164,125
Other purchased prof. services	149,500	70,000	219,500	81,475	138,025
Purchased tech. services	240,366	(3,769)	236,597	122,869	113,728
Communications/telephone	2,731,968	1,448,219	4,180,187	1,573,046	2,607,141
Miscellaneous purchased services	178,814	(3,690)	175,124	66,132	108,992
General supplies	92,701	(5,309)	87,392	48,407	38,985
Judgments against the school district	2,000,000	(213,500)	1,786,500	1,446,525	339,975
Miscellaneous expenditures	161,480	45,636	207,116	161,814	45,302
Total support services - general administration	12,660,552	925,745	13,586,297	7,929,082	5,657,215
Support services -school administration:					
Salaries of principals/asst. principals	16,894,193	769,931	17,664,124	17,589,710	74,414
Salaries secretary/clerical assts.	6,206,878	(254,123)	5,952,755	5,794,276	158,479
Other salaries	7,114,825	(424,963)	6,689,862	5,972,885	716,977
Purchased professional and technical services	41,000		41,000	40,045	955
Other purchased services	1,048,355	(6,438)	1,041,917	605,970	435,947
Supplies and materials	513,631	27,696	541,327	334,487	206,840
Other objects	388,653	38,213	426,866	263,098	163,768
Total support services - school administration	32,207,535	150,316	32,357,851	30,600,471	1,757,380

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Central services:					
Salaries	\$ 9,918,751	\$ (51,960)	\$ 9,866,791	\$ 8,511,351	\$ 1,355,440
Purchased professional services	3,345,632	(21,750)	3,323,882	1,414,222	1,909,660
Purchased technical services	969,075	(19,917)	949,158	702,446	246,712
Misc purchased services	322,076	95,000	417,076	128,682	288,394
Supplies and materials	221,122	19,370	240,492	129,860	110,632
Miscellaneous expenditures	306,147	(76,437)	229,710	152,078	77,632
Total central services	15,082,803	(55,694)	15,027,109	11,038,639	3,988,470
Admin info technology:					
Salaries	2,167,784	(62,847)	2,104,937	1,798,159	306,778
Purchased professional services	1,115,699	73,015	1,188,714	980,546	208,168
Purchased technical services	3,066,378	375,228	3,441,606	2,066,148	1,375,458
Other purchased services	50,521		50,521	33,670	16,851
Supplies and materials	1,847,673	(624,721)	1,222,952	320,248	902,704
Other objects	20,454	500,406	520,860	520,112	748
Total admin info technology	8,268,509	261,081	8,529,590	5,718,883	2,810,707
Required maintenance for school facilities:					
Salaries	13,275,944	129,783	13,405,727	12,417,946	987,781
Cleaning, repair and maintenance services	5,271,280	243,176	5,514,456	4,538,857	975,599
General supplies	2,161,998	(398,140)	1,763,858	1,592,121	171,737
Total required maintenance for school facilities	20,709,222	(25,181)	20,684,041	18,548,924	2,135,117
Custodial services:					
Salaries	22,347,060	(681,247)	21,665,813	20,642,693	1,023,120
Purchased professional and technical services	1,078,594	403,722	1,482,316	1,086,142	396,174
Cleaning, repair and maintenance services	6,169,949	3,247,084	9,417,033	8,132,926	1,284,107
Rental of land bldgs. - non-lease purchase	6,020,187	(850,399)	5,169,788	4,738,994	430,794
Other purchased property services	1,150,000	319,400	1,469,400	1,469,400	
Insurance	2,871,207	(93,500)	2,777,707	2,767,811	9,896
Misc. purchased services	110,411	(12,704)	97,707	75,633	22,074
General supplies	1,423,300	(117,123)	1,306,177	1,227,467	78,710
Energy (electricity)	11,083,778	(345,461)	10,738,317	9,014,452	1,723,865
Energy (oil)	210,230		210,230	94,120	116,110
Other objects	157,155	(137,503)	19,652	8,696	10,956
Total custodial services	52,621,871	1,732,269	54,354,140	49,258,334	5,095,806
Security:					
Salaries	14,012,738	62,428	14,075,166	13,768,652	306,514
Purchased professional and technical services	619,407	9,716	629,123	277,636	351,487
Cleaning, repair and maintenance services	1,370		1,370	458	912
General supplies	108,447	(16,945)	91,502	56,906	34,596
Other objects		1,000	1,000	514	486
Total security	14,741,962	56,199	14,798,161	14,104,166	693,995
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	1,813,034	52,000	1,865,034	1,729,237	135,797
Salaries for pupil trans. - (between home & school-nonpublic)	100,000	10,000	110,000	109,896	104
Management fee- ESC & CTSA trans. program	752,239	(327,000)	425,239	334,684	90,555
Other purchased professional and technical services	81,326	(2,769)	78,557	71,895	6,662
Cleaning, repair and maintenance services	260,230	(30,000)	230,230	162,700	67,530
Rental payments-school buses	8,456	5,000	13,456	8,541	4,915
Contracted services (between home and sch.) - vendor	4,240,446	20,217,531	24,457,977	24,446,769	11,208
Contracted services (other than home to sch.) - vendor	1,256,307	195,138	1,451,445	865,796	585,649
Contracted services (regular) - esc	1,354,819	(250,000)	1,104,819	1,061,551	43,268
Contracted services (special ed.) - esc	25,350,726	(14,034,368)	11,316,358	10,916,033	400,325
Contracted services - aid in lieu of payments - nonpublic	402,057	(150,000)	252,057	246,725	5,332
Contracted services - aid in lieu of payments - charter	403,023	(89,000)	314,023	309,474	4,549
Miscellaneous purchased services	11,134		11,134	5,607	5,527
Supplies and materials	93,551	(40,000)	53,551	21,809	31,742
Other objects	32,146		32,146	11,876	20,270
Total student transportation services	36,159,494	5,556,532	41,716,026	40,302,593	1,413,433

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Current expense (continued):					
Undistributed expenditures (Continued)					
Unallocated benefits - employee benefits:					
Social security contributions	\$ 10,473,111		\$ 10,473,111	\$ 8,899,220	\$ 1,573,891
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,143,829	\$ 488,000	3,631,829	3,630,706	1,123
Other retirement contributions-regular	3,215,075		3,215,075	2,899,034	316,041
Other retirement contributions-deferred	582,638	10,700	593,338	593,338	
Unemployment compensation	2,900,000	(2,529,080)	370,920		370,920
Worker's compensation	9,174,031	800,000	9,974,031	9,783,267	190,764
Health benefits	80,807,217	(4,523,844)	76,283,373	72,947,206	3,336,167
Tuition reimbursement	476,832		476,832	229,169	247,663
Other employment benefits	14,000,982	(212,700)	13,788,282	13,390,023	398,259
Total unallocated benefits	<u>124,773,715</u>	<u>(5,966,924)</u>	<u>118,806,791</u>	<u>112,371,963</u>	<u>6,434,828</u>
On-behalf payments:					
On-behalf TPAF pension and annuity fund				51,598,589	(51,598,589)
On-behalf TPAF post retirement medical				23,405,039	(23,405,039)
On-behalf TPAF long-term disability				60,229	(60,229)
Reimbursed TPAF social security contributions				22,410,355	(22,410,355)
Total on-behalf payments				<u>97,474,212</u>	<u>(97,474,212)</u>
Total undistributed expenditures	<u>466,308,802</u>	<u>2,105,794</u>	<u>468,414,596</u>	<u>524,346,641</u>	<u>(55,932,045)</u>
Total current expense	<u>721,442,106</u>	<u>2,298,209</u>	<u>723,740,315</u>	<u>766,586,726</u>	<u>(42,846,411)</u>
Capital outlay					
Equipment:					
Regular programs - instruction:					
Preschool	10,000	(10,000)			
Grades 1-5	272,909	46,047	318,956	237,106	81,850
Grades 6-8	29,887	(24,835)	5,052	3,552	1,500
Grades 9-12	84,835	142,966	227,801	99,841	127,960
Special Education - instruction:					
Learning and/or Language Disabilities Mild or Moderate.	62,915	(27,766)	35,149	31,790	3,359
Resource room / resource center	20,000	(706)	19,294	13,780	5,514
Autism	6,000	(6,000)			
Undistributed expenditures:					
Non-Instructional	452,132	271,139	723,271	628,108	95,163
Health Services		50,000	50,000	49,110	890
Improvement of instruction services	37,509	(6,890)	30,619	30,619	
Support services school administration	43,550	(7,000)	36,550	18,008	18,542
Central services	15,000	19,010	34,010	19,002	15,008
Admin info tech	443,649		443,649	438,748	4,901
Security	4,500	84,650	89,150	45,657	43,493
Required maintenance for school facilities		47,390	47,390	14,367	33,023
Student Transportation Services	400,000	(400,000)			
Total equipment	<u>1,882,886</u>	<u>178,005</u>	<u>2,060,891</u>	<u>1,629,688</u>	<u>431,203</u>
Facilities acquisition and construction services:					
Other purchased services	30,983		30,983		30,983
Construction services	1,889,553	1,248,080	3,137,633	805,388	2,332,245
Total facilities acquisition and construction services	<u>1,920,536</u>	<u>1,248,080</u>	<u>3,168,616</u>	<u>805,388</u>	<u>2,363,228</u>
Total capital outlay	<u>3,803,422</u>	<u>1,426,085</u>	<u>5,229,507</u>	<u>2,435,076</u>	<u>2,794,431</u>
Special schools:					
Summer school - instruction:					
Other salaries for instruction	1,091,913	(3,000)	1,088,913	927,472	161,441
Purchased professional educational services	1,317,725	(17,799)	1,299,926	1,275,285	24,641
General supplies	126,860	(6,401)	120,459	113,016	7,443
Total summer school - instruction	<u>2,536,498</u>	<u>(27,200)</u>	<u>2,509,298</u>	<u>2,315,773</u>	<u>193,525</u>
Summer school - support services:					
Salaries	533,876	3,000	536,876	407,601	129,275
Total summer school - support services	<u>533,876</u>	<u>3,000</u>	<u>536,876</u>	<u>407,601</u>	<u>129,275</u>
Total summer school	<u>3,070,374</u>	<u>(24,200)</u>	<u>3,046,174</u>	<u>2,723,374</u>	<u>322,800</u>
Accredited evening/adult/post grad. - instruction:					
Stipends	400,000	(50,000)	350,000	300,740	49,260
Total accredited evening/adult/post grad. - instruction	<u>400,000</u>	<u>(50,000)</u>	<u>350,000</u>	<u>300,740</u>	<u>49,260</u>

Newark Board of Education
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
Accredited evening/adult/post grad. - support:					
Salaries		\$ 231,515	\$ 231,515	\$ 213,057	\$ 18,458
Supplies and materials		47,000	47,000	38,827	8,173
Transportation		3,000	3,000	1,622	1,378
Total accredited evening/adult/post grad.-support	-	281,515	281,515	253,506	28,009
Total accredited evening/adult/post grad.	\$ 400,000	231,515	631,515	554,246	77,269
Total special schools	3,470,374	207,315	3,677,689	3,277,620	400,069
Transfer of funds to charter schools	254,811,715	(5,900,093)	248,911,622	248,911,622	-
Total expenditures	983,527,617	(1,968,484)	981,559,133	1,021,211,044	(39,651,911)
(Deficiency) excess of revenues (under) over expenditures	(50,727,601)	1,968,484	(48,759,117)	17,992,080	66,751,197
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	341,892,647		341,892,647	335,577,413	(6,315,234)
Transfer in - contribution to school based budgets - GF - 2018/19 encumbrances				1,128,929	1,128,929
Transfer in - contribution to school based budgets - SRF	14,891,650	(990,775)	13,900,875	13,604,028	(296,847)
Transfers in - capital projects fund				86,019	86,019
Transfers out - Preschool Education Aid Inclusion	(2,481,117)		(2,481,117)	(2,481,117)	
Transfers out - food service	(500,000)	(2,200,000)	(2,700,000)	(2,200,000)	500,000
Transfer out - contribution to school based budgets	(341,892,647)		(341,892,647)	(335,577,413)	6,315,234
Transfer out - contribution to school based budgets - 2018/19 encumbrances				(1,128,929)	(1,128,929)
Total other financing sources (uses)	11,910,533	(3,190,775)	8,719,758	9,008,930	289,172
Net change in fund balance	(38,817,068)	(1,222,291)	(40,039,359)	27,001,010	67,040,369
Fund balances, July 1	90,398,424		90,398,424	90,398,424	
Fund balances, June 30	\$ 51,581,356	\$ (1,222,291)	\$ 50,359,065	\$ 117,399,434	\$ 67,040,369
Recapitulation of fund balance:					
Restricted fund balance:					
Excess surplus - current year				\$ 17,381,455	
Excess surplus - prior year - designated for subsequent years expenditures				31,107,049	
Capital reserve				4,009,941	
Assigned to:					
Designated for subsequent year's expenditures				26,154,786	
Year end encumbrances				19,886,931	
Unassigned fund balance				18,859,272	
Total				117,399,434	
Reconciliation to governmental funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				(78,391,227)	
Fund balance per governmental fund (GAAP) (B-2)				\$ 39,008,207	

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues												
Local sources:												
Local tax levy	\$ 132,944,004		\$ 132,944,004				\$ 132,944,004		\$ 132,944,004	\$ 132,944,004		\$ 132,944,004
Tuition	666,705		666,705				666,705		666,705	2,108,175		2,108,175
Miscellaneous	7,199,144		7,199,144				7,199,144		7,199,144	11,838,966		11,838,966
Total - local sources	<u>140,809,853</u>		<u>140,809,853</u>				<u>140,809,853</u>		<u>140,809,853</u>	<u>146,891,145</u>		<u>146,891,145</u>
State sources:												
Categorical special education aid	45,823,149		45,823,149				45,823,149		45,823,149	45,823,149		45,823,149
Equalization aid	695,804,873		695,804,873				695,804,873		695,804,873	695,804,873		695,804,873
Categorical security aid	24,632,298		24,632,298				24,632,298		24,632,298	24,632,298		24,632,298
Adjustment aid	12,840,459		12,840,459				12,840,459		12,840,459	12,840,459		12,840,459
Categorical transportation aid	8,523,133		8,523,133				8,523,133		8,523,133	8,523,133		8,523,133
Extraordinary aid	2,227,468		2,227,468				2,227,468		2,227,468	2,676,412		2,676,412
Additional nonpublic transportation aid										158,050		158,050
On-behalf TPAF pension and annuity fund										51,598,589		51,598,589
On-behalf TPAF post retirement medical										23,405,039		23,405,039
On-behalf TPAF long-term disability insurance										60,229		60,229
Reimbursed TPAF social security contributions										22,410,355		22,410,355
Total - state sources	<u>789,851,380</u>		<u>789,851,380</u>				<u>789,851,380</u>		<u>789,851,380</u>	<u>887,932,586</u>		<u>887,932,586</u>
Federal sources:												
Medicaid reimbursement	2,138,783		2,138,783				2,138,783		2,138,783	4,379,393		4,379,393
Total - federal sources	<u>2,138,783</u>		<u>2,138,783</u>				<u>2,138,783</u>		<u>2,138,783</u>	<u>4,379,393</u>		<u>4,379,393</u>
Total revenues	<u>932,800,016</u>		<u>932,800,016</u>				<u>932,800,016</u>		<u>932,800,016</u>	<u>1,039,203,124</u>		<u>1,039,203,124</u>
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers:												
Kindergarten	1,383,954	\$ 7,956,453	9,340,407	\$ (2,530)	\$ 435,755	\$ 433,225	1,381,424	\$ 8,392,208	9,773,632	427,646	\$ 8,316,577	8,744,223
Grades 1-5	4,449,352	50,452,919	54,902,271	(1,517,748)	1,308,536	(209,212)	2,931,604	51,761,455	54,693,059	1,110,029	51,410,415	52,520,444
Grades 6-8	1,161,833	36,554,006	37,715,839	(49,000)	(670,460)	(719,460)	1,112,833	35,883,546	36,996,379	923,125	35,514,640	36,437,765
Grades 9-12	1,493,287	42,080,350	43,573,637		842,009	842,009	1,493,287	42,922,359	44,415,646	991,791	42,840,942	43,832,733
Instruction- home instruction:												
Salaries of teachers	1,591,385		1,591,385	3,500		3,500	1,594,885		1,594,885	1,594,431		1,594,431
Other purchased services	15,400		15,400				15,400		15,400	10,640		10,640
General supplies	4,000		4,000				4,000		4,000	2,166		2,166

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Regular programs - undistributed instruction:												
Other salaries for instruction	\$ 147,724	\$ 3,418,667	\$ 3,566,391	\$ 13,300	\$ (13,347)	\$ (47)	\$ 161,024	\$ 3,405,320	\$ 3,566,344	\$ 136,148	\$ 3,338,860	\$ 3,475,008
Purchased professional-educational services	2,494,384	10,000	2,504,384	5,901,774	2,000	5,903,774	8,396,158	12,000	8,408,158	6,962,941	10,400	6,973,341
Purchased technical services	554,271	40,536	594,807	(25,000)	69,806	44,806	529,271	110,342	639,613	482,018	45,751	527,769
Other purchased services	2,115,000	23,646	2,138,646				2,115,000	23,646	2,138,646	2,088,763	4,259	2,093,022
General supplies	11,153,149	4,480,699	15,633,848	(3,813,872)	(126,678)	(3,940,550)	7,339,277	4,354,021	11,693,298	5,687,424	3,631,836	9,319,260
Textbooks	92,353	350,721	443,074	367,749	(94,040)	273,709	460,102	256,681	716,783	428,531	126,466	554,997
Other objects	23,651	669,947	693,598	37,097	25,277	62,374	60,748	695,224	755,972	42,397	499,925	542,322
Total regular programs	26,679,743	146,037,944	172,717,687	915,270	1,778,858	2,694,128	27,595,013	147,816,802	175,411,815	20,888,050	145,740,071	166,628,121
Special education:												
Cognitive mild:												
Salaries of teachers		853,916	853,916		(76,262)	(76,262)		777,654	777,654		769,654	769,654
Other salaries for instruction		35,588	35,588		3,289	3,289		38,877	38,877		17,613	17,613
General supplies		4,163	4,163		(39)	(39)		4,124	4,124		361	361
Total cognitive mild	-	893,667	893,667	-	(73,012)	(73,012)	-	820,655	820,655	-	787,628	787,628
Cognitive moderate:												
Salaries of teachers		290,159	290,159		(85,000)	(85,000)		205,159	205,159		200,130	200,130
Other salaries for instruction		5,460	5,460		19,000	19,000		24,460	24,460		24,072	24,072
General supplies		7,908	7,908					7,908	7,908		7,886	7,886
Other objects		2,500	2,500		(2,500)	(2,500)						
Total cognitive moderate	-	306,027	306,027	-	(68,500)	(68,500)	-	237,527	237,527	-	232,088	232,088
Learning and/or language disabilities:												
Salaries of teachers	73,202	9,341,925	9,415,127	27,257	(958,885)	(931,628)	100,459	8,383,040	8,483,499	52,921	8,251,767	8,304,688
Other salaries for instruction		612,950	612,950	22,296	55,359	77,655	22,296	668,309	690,605	21,973	515,462	537,435
Purchased professional - educational services		4,000	4,000		(4,000)	(4,000)						
Other purchased services		8,760	8,760		(8,414)	(8,414)		346	346			
General supplies		169,258	169,258		(24,100)	(24,100)		145,158	145,158		93,171	93,171
Textbooks		5,034	5,034		(500)	(500)		4,534	4,534		4,366	4,366
Other objects		3,708	3,708					3,708	3,708		3,156	3,156
Total learning and/or language disabilities	73,202	10,145,635	10,218,837	49,553	(940,540)	(890,987)	122,755	9,205,095	9,327,850	74,894	8,867,922	8,942,816
Auditory impairments:												
Salaries of teachers		982,581	982,581		(80,840)	(80,840)		901,741	901,741		901,741	901,741
Other salaries for instruction		447,243	447,243		104,118	104,118		551,361	551,361		518,562	518,562
Other purchased services		30,000	30,000					30,000	30,000			
General supplies		17,921	17,921					17,921	17,921		13,955	13,955
Total auditory impairments	-	1,477,745	1,477,745	-	23,278	23,278	-	1,501,023	1,501,023	-	1,434,258	1,434,258
Behavioral disabilities:												
Salaries of teachers	167,172	2,586,388	2,753,560		106,821	106,821	167,172	2,693,209	2,860,381	122,084	2,666,291	2,788,375
Other salaries for instruction		641,085	641,085		(8,255)	(8,255)		632,830	632,830		566,293	566,293
Purchased professional-educational services		11,500	11,500					11,500	11,500		7,500	7,500
General supplies		41,904	41,904		(9)	(9)		41,895	41,895		41,041	41,041
Other objects		3,000	3,000					3,000	3,000		2,000	2,000
Total behavioral disabilities	167,172	3,283,877	3,451,049	-	98,557	98,557	167,172	3,382,434	3,549,606	122,084	3,283,125	3,405,209

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Special education (continued):												
Multiple disabilities:												
Salaries of teachers		\$ 2,867,381	\$ 2,867,381		\$ (15,834)	\$ (15,834)		\$ 2,851,547	\$ 2,851,547		\$ 2,757,954	\$ 2,757,954
Other salaries for instruction		803,042	803,042	\$ 150	103,624	103,774	\$ 150	906,666	906,816	\$ 146	864,143	864,289
Other purchased services		2,500	2,500					2,500	2,500			
General supplies		54,558	54,558		(17,157)	(17,157)		37,401	37,401		28,529	28,529
Other objects		8,749	8,749					8,749	8,749		3,844	3,844
Total multiple disabilities	-	3,743,230	3,743,230	150	67,633	67,783	150	3,810,863	3,811,013	146	3,654,470	3,654,616
Resource room/center:												
Salaries of teachers	\$ 906,899	14,050,888	14,957,787	73,202	(215,701)	(142,499)	980,101	13,835,187	14,815,288	684,946	13,682,818	14,367,764
Other salaries for instruction		347,672	347,672		(35,495)	(35,495)		312,177	312,177		178,770	178,770
General supplies		147,850	147,850		(39,757)	(39,757)		108,093	108,093		85,717	85,717
Textbooks		10,000	10,000		(6,000)	(6,000)		4,000	4,000			
Other objects		16,550	16,550		(3,000)	(3,000)		13,550	13,550		5,868	5,868
Total resource room/center	906,899	14,572,960	15,479,859	73,202	(299,953)	(226,751)	980,101	14,273,007	15,253,108	684,946	13,953,173	14,638,119
Autism:												
Salaries of teachers		5,573,909	5,573,909	1,100	(448,719)	(447,619)	1,100	5,125,190	5,126,290	1,027	5,103,244	5,104,271
Other salaries for instruction		1,801,719	1,801,719		80,425	80,425		1,882,144	1,882,144		1,851,487	1,851,487
Purchased professional-educational services		12,000	12,000					12,000	12,000			
General supplies		92,929	92,929		(10,810)	(10,810)		82,119	82,119		74,811	74,811
Other objects		4,600	4,600					4,600	4,600		3,993	3,993
Total autism	-	7,485,157	7,485,157	1,100	(379,104)	(378,004)	1,100	7,106,053	7,107,153	1,027	7,033,535	7,034,562
Preschool disabilities-full time:												
Salaries of teachers	2,099,170		2,099,170	22,000		22,000	2,121,170		2,121,170	2,068,833		2,068,833
Other salaries for instruction	960,877		960,877	(22,000)		(22,000)	938,877		938,877	809,955		809,955
General supplies	23,200		23,200	13,000		13,000	36,200		36,200	21,247		21,247
Total preschool disabilities - full time	3,083,247	-	3,083,247	13,000	-	13,000	3,096,247	-	3,096,247	2,900,035	-	2,900,035
Home instruction:												
Purchased professional-educational services	745,399		745,399	(65,510)		(65,510)	679,889		679,889	553,172		553,172
Total home instruction	745,399	-	745,399	(65,510)	-	(65,510)	679,889	-	679,889	553,172	-	553,172
Total special education	4,975,919	41,908,298	46,884,217	71,495	(1,571,641)	(1,500,146)	5,047,414	40,336,657	45,384,071	4,336,304	39,246,199	43,582,503
Bilingual education:												
Salaries of teachers	491,712	20,966,352	21,458,064		(1,493,084)	(1,493,084)	491,712	19,473,268	19,964,980	139,168	19,223,661	19,362,829
Other salaries for instruction		1,199,313	1,199,313		117,854	117,854		1,317,167	1,317,167		1,157,817	1,157,817
Purchased professional-educational services		1,000	1,000		(1,000)	(1,000)						
General supplies	790,100	104,961	895,061	(84,096)	(10,701)	(94,797)	706,004	94,260	800,264	692,022	74,205	766,227
Textbooks		15,715	15,715		(6,700)	(6,700)		9,015	9,015			
Other objects		13,540	13,540		(2,500)	(2,500)		11,040	11,040		1,705	1,705
Total bilingual education	1,281,812	22,300,881	23,582,693	(84,096)	(1,396,131)	(1,480,227)	1,197,716	20,904,750	22,102,466	831,190	20,457,388	21,288,578

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
School sponsored co-curricular activities:												
Salaries	\$ 87,000	\$ 1,221,015	\$ 1,308,015	\$ (28,000)	\$ (90,870)	\$ (118,870)	\$ 59,000	\$ 1,130,145	\$ 1,189,145	\$ 24,236	\$ 1,056,563	\$ 1,080,799
Purchased professional-educational services		33,000	33,000					33,000	33,000			
Purchased services		1,300	1,300					1,300	1,300			
Supplies and materials		108,807	108,807		(35,799)	(35,799)		73,008	73,008		41,814	41,814
Other objects	300,328	14,000	314,328	209,130	(1,500)	207,630	509,458	12,500	521,958	446,164	11,619	457,783
Total school sponsored co-curricular activities	387,328	1,378,122	1,765,450	181,130	(128,169)	52,961	568,458	1,249,953	1,818,411	470,400	1,109,996	1,580,396
School sponsored athletic activities:												
Salaries	120,000	2,210,320	2,330,320	(3,020)	268,876	265,856	116,980	2,479,196	2,596,176	80,997	2,409,508	2,490,505
Purchased services	511,606		511,606				511,606		511,606	420,167		420,167
Supplies and materials	76,135	473,881	550,016		9,452	9,452	76,135	483,333	559,468	63,609	396,696	460,305
Other objects	9,312	192,440	201,752		22,245	22,245	9,312	214,685	223,997	4,262	207,856	212,118
Total school sponsored athletic activities	717,053	2,876,641	3,593,694	(3,020)	300,573	297,553	714,033	3,177,214	3,891,247	569,035	3,014,060	3,583,095
Other instructional programs - instruction:												
Salaries	4,000		4,000	90,144		90,144	94,144		94,144	94,144		94,144
Total other instructional programs - instruction	4,000	-	4,000	90,144	-	90,144	94,144	-	94,144	94,144	-	94,144
Before / after school programs - Instruction:												
Salaries of teachers	778,039	1,706,833	2,484,872		(36,002)	(36,002)	778,039	1,670,831	2,448,870	748,088	1,365,774	2,113,862
Other salaries for instruction		101,201	101,201		27,234	27,234		128,435	128,435		112,354	112,354
Purchased professional and technical services	178,378		178,378	(18,400)		(18,400)	159,978		159,978	106,388		106,388
Supplies and materials	547		547				547		547	547		547
Other objects	19,745		19,745	23,200		23,200	42,945		42,945	36,234		36,234
Total before / after school programs - instruction	976,709	1,808,034	2,784,743	4,800	(8,768)	(3,968)	981,509	1,799,266	2,780,775	891,257	1,478,128	2,369,385
Before / after school programs - support services:												
Salaries	268,421		268,421	3,500		3,500	271,921		271,921	271,826		271,826
Purchased services	16,357		16,357	17,799		17,799	34,156		34,156	23,874		23,874
Supplies and materials	39,720		39,720	2,950		2,950	42,670		42,670	39,713		39,713
Total before / after school programs - support services	324,498	-	324,498	24,249	-	24,249	348,747	-	348,747	335,413	-	335,413
Alternative education programs - instruction:												
Salaries of teachers		646,397	646,397		14,000	14,000		660,397	660,397		642,418	642,418
Purchased professional and technical services	581,153	102,000	683,153	(80,827)		(80,827)	500,326	102,000	602,326	1,188	60,927	62,115
General supplies	16,445	9,815	26,260				16,445	9,815	26,260	16,419	9,140	25,559
Other objects		215	215					215	215		213	213
Total alternative education programs - instruction	597,598	758,427	1,356,025	(80,827)	14,000	(66,827)	516,771	772,427	1,289,198	17,607	712,698	730,305
Alternative education programs - support services:												
Salaries	240,339	891,110	1,131,449	(3,500)	(92,450)	(95,950)	236,839	798,660	1,035,499	236,616	745,021	981,637
Salaries of family liaisons / comm parent inv. Specialists		54,488	54,488		1,500	1,500		55,988	55,988		55,528	55,528
Total alternative education programs - support services	240,339	945,598	1,185,937	(3,500)	(90,950)	(94,450)	236,839	854,648	1,091,487	236,616	800,549	1,037,165
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists		559,555	559,555		21,618	21,618		581,173	581,173		579,024	579,024
Purchased professional and technical services		374,805	374,805		157,380	157,380		532,185	532,185		431,956	431,956
Total other supplemental / at-risk programs - instruction	-	934,360	934,360	-	178,998	178,998	-	1,113,358	1,113,358	-	1,010,980	1,010,980
Total instruction	36,184,999	218,948,305	255,133,304	1,115,645	(923,230)	192,415	37,300,644	218,025,075	255,325,719	28,670,016	213,570,069	242,240,085

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Undistributed expenditures:												
Instruction:												
Tuition to other school districts in the state-regular	\$ 400,447		\$ 400,447	\$ 205,478		\$ 205,478	\$ 605,925		\$ 605,925	\$ 525,509		\$ 525,509
Tuition to other school districts in the state-special	3,042,797		3,042,797	(743,113)		(743,113)	2,299,684		2,299,684	2,171,628		2,171,628
Tuition to county vocational - regular	8,415,645		8,415,645	(315,645)		(315,645)	8,100,000		8,100,000	8,099,408		8,099,408
Tuition to county vocational - special	1,401,004		1,401,004	(90,896)		(90,896)	1,310,108		1,310,108	1,303,507		1,303,507
Tuition to county spec. svcs. & rds	5,745,407		5,745,407	6,665		6,665	5,752,072		5,752,072	5,669,019		5,669,019
Tuition to private school - hand in state	23,754,513		23,754,513	(813,602)		(813,602)	22,940,911		22,940,911	21,870,217		21,870,217
Tuition to private school - hand out state	79,120		79,120	95,261		95,261	174,381		174,381	174,381		174,381
Tuition to state facilities	2,332,893		2,332,893	(532,023)		(532,023)	1,800,870		1,800,870	1,800,870		1,800,870
Tuition - other	940,920		940,920	69,051		69,051	1,009,971		1,009,971	991,394		991,394
Total undistributed expenditures - instruction	46,112,746	-	46,112,746	(2,118,824)	-	(2,118,824)	43,993,922	-	43,993,922	42,605,933	-	42,605,933
Attendance and social work services:												
Salaries	2,346,121	\$ 4,347,578	6,693,699	394,191	\$ 82,137	476,328	2,740,312	\$ 4,429,715	7,170,027	2,329,872	\$ 4,325,652	6,655,524
Salaries of family liaisons / comm parent inv. Specialists	42,126	2,244,561	2,286,687		(68,939)	(68,939)	42,126	2,175,622	2,217,748	38,380	2,094,638	2,133,018
Other purchased services	8,666	12,000	20,666	15,540	(7,500)	8,040	24,206	4,500	28,706	3,185		3,185
Supplies and materials	12	26,559	26,571		(5,601)	(5,601)	12	20,958	20,970		13,079	13,079
Other objects	1,719	4,150	5,869				1,719	4,150	5,869	140	1,897	2,037
Total attendance and social work services	2,398,644	6,634,848	9,033,492	409,731	97	409,828	2,808,375	6,634,945	9,443,320	2,371,577	6,435,266	8,806,843
Health services:												
Salaries	1,130,688	6,911,088	8,041,776	119,647	(213,358)	(93,711)	1,250,335	6,697,730	7,948,065	1,020,684	6,572,259	7,592,943
Other salaries	969,589	222,086	1,191,675	1,377	13,657	15,034	970,966	235,743	1,206,709	790,344	216,828	1,007,172
Purchased prof. and tech. services	87,104		87,104	2,500		2,500	89,604		89,604	17,825		17,825
Other purchased services	2,000		2,000				2,000		2,000			
Supplies and materials	417,712	78,575	496,287	(52,500)	(10,297)	(62,797)	365,212	68,278	433,490	207,730	43,536	251,266
Other objects	8,065	200	8,265				8,065	200	8,265	5,355		5,355
Total health services	2,615,158	7,211,949	9,827,107	71,024	(209,998)	(138,974)	2,686,182	7,001,951	9,688,133	2,041,938	6,832,623	8,874,561
Other support services - speech, OT, PT and related services:												
Salaries	3,960,514		3,960,514				3,960,514		3,960,514	3,857,280		3,857,280
Purchased professional educational services	6,942,507		6,942,507	2,655,953		2,655,953	9,598,460		9,598,460	8,832,958		8,832,958
Total other support services - speech, OT, PT and related services	10,903,021	-	10,903,021	2,655,953	-	2,655,953	13,558,974	-	13,558,974	12,690,238	-	12,690,238
Other support services - students - extra services:												
Salaries	13,243,828		13,243,828	108,647		108,647	13,352,475		13,352,475	13,352,475		13,352,475
Total other support services - students - extra services	13,243,828	-	13,243,828	108,647	-	108,647	13,352,475	-	13,352,475	13,352,475	-	13,352,475
Other support services - students - guidance:												
Salaries of other prof. staff	157,972	6,229,134	6,387,106	135,000	167,578	302,578	292,972	6,396,712	6,689,684	239,381	6,345,224	6,584,605
Salaries secretary/clerical assts.		55,233	55,233					55,233			54,127	54,127
Other salaries	1,046,693	701,396	1,748,089	(85,516)	(5,783)	(91,299)	961,177	695,613	1,656,790	591,081	651,731	1,242,812
Purchased professional - educational services	165,378	29,600	194,978		6,466	6,466	165,378	36,066	201,444	84,952	18,634	103,586
Other purchased prof. and tech. services	462,908		462,908	(18,132)		(18,132)	444,776		444,776	180,581		180,581
Other purchased services	20,950		20,950	2,176		2,176	23,126		23,126	11,311		11,311
Supplies and materials	69,145	29,500	98,645	(23,463)	(6,682)	(30,145)	45,682	22,818	68,500	31,889	16,400	48,289
Other objects	20,200	8,771	28,971	(9,941)	(90)	(10,031)	10,259	8,681	18,940	4,897	5,870	10,767
Total other support services - students - guidance	1,943,246	7,053,634	8,996,880	124	161,489	161,613	1,943,370	7,215,123	9,158,493	1,144,092	7,091,986	8,236,078

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Other support services - students special (child study teams):												
Salaries of other prof. staff	\$ 15,738,502		\$ 15,738,502				\$ 15,738,502		\$ 15,738,502	\$ 15,317,793		\$ 15,317,793
Other salaries	396,421		396,421	\$ 54,345		\$ 54,345	450,766		450,766	409,971		409,971
Other purchased prof. and tech. services	600,548		600,548	(55,334)		(55,334)	545,214		545,214	518,329		518,329
Other purchased services	43,805		43,805	(13,200)		(13,200)	30,605		30,605	7,706		7,706
Supplies and materials	89,757		89,757	60,401		60,401	150,158		150,158	134,996		134,996
Other objects	14,527		14,527	20,000		20,000	34,527		34,527	26,740		26,740
Total other support services - students special (child study teams)	16,883,560	-	16,883,560	66,212	-	66,212	16,949,772	-	16,949,772	16,415,535	-	16,415,535
Improvement of instruction services/instructional staff:												
Salaries of supervisors of instruction	52,500	\$ 7,156,756	7,209,256		\$ 638,901	638,901	52,500	\$ 7,795,657	7,848,157	44,821	\$ 7,681,091	7,725,912
Salaries of other professional staff	2,181,236	778,814	2,960,050	472,455	33,354	505,809	2,653,691	812,168	3,465,859	1,476,064	809,995	2,286,059
Salaries of secretarial and clerical assistants	24,500	1,732,127	1,756,627	24,500	(56,483)	(31,983)	49,000	1,675,644	1,724,644	34,568	1,647,648	1,682,216
Other salaries	6,653,782	811,278	7,465,060	(1,037,243)	(36,570)	(1,073,813)	5,616,539	774,708	6,391,247	2,786,848	760,663	3,547,511
Salaries of facilitators, math & literacy coaches	409,218	7,223,009	7,632,227	(83,167)	383,852	300,685	326,051	7,606,861	7,932,912	251,465	7,485,437	7,736,902
Purchased professional educational services	1,000,416	301,930	1,302,346	91,861	(9,903)	81,958	1,092,277	292,027	1,384,304	863,699	203,228	1,066,927
Other Purchased professional and technical services	103,094		103,094	(75)		(75)	103,019		103,019	93,107		93,107
Other purchased services	148,953	8,000	156,953		(4,000)	(4,000)	148,953	4,000	152,953	82,919		82,919
Supplies and materials	44,254	65,632	109,886	9,710	702	10,412	53,964	66,334	120,298	31,509	25,190	56,699
Other objects	132,803	96,919	229,722	123,580	5,396	128,976	256,383	102,315	358,698	211,986	77,938	289,924
Total improvement of instruction services/instructional staff	10,750,756	18,174,465	28,925,221	(398,379)	955,249	556,870	10,352,377	19,129,714	29,482,091	5,876,986	18,691,190	24,568,176
Educational media services/school library:												
Salaries		1,132,992	1,132,992	2,000	(154,658)	(152,658)	2,000	978,334	980,334	1,912	968,425	970,337
Supplies and materials	2,772,787	68,934	2,841,721	(2,066,105)	(8,715)	(2,074,820)	706,682	60,219	766,901		47,519	47,519
Other objects		6,296	6,296		(2,366)	(2,366)		3,930	3,930		3,930	3,930
Total educational media services/school library	2,772,787	1,208,222	3,981,009	(2,064,105)	(165,739)	(2,229,844)	708,682	1,042,483	1,751,165	1,912	1,019,874	1,021,786
Instructional staff training services:												
Purchased professional - educational services	285,800	392,690	678,490	(17,472)	(26,782)	(44,254)	268,328	365,908	634,236	88,500	174,232	262,732
Other purchased services	393,083	36,500	429,583	30,000	(3,227)	26,773	423,083	33,273	456,356	106,298	10,943	117,241
Supplies and materials		47,952	47,952		20,501	20,501		68,453	68,453		44,745	44,745
Other objects		20,250	20,250		(3,050)	(3,050)		17,200	17,200		3,031	3,031
Total instructional staff training services	678,883	497,392	1,176,275	12,528	(12,558)	(30)	691,411	484,834	1,176,245	194,798	232,951	427,749
Support services - general administration:												
Salaries	576,834		576,834	1,000		1,000	577,834		577,834	573,613		573,613
Salaries of attorneys	837,794		837,794	(60,000)		(60,000)	777,794		777,794	720,976		720,976
Other salaries	2,505,294		2,505,294	(352,842)		(352,842)	2,152,452		2,152,452	1,622,127		1,622,127
Legal services	2,822,551		2,822,551				2,822,551		2,822,551	1,312,973		1,312,973
Expenditure & internal control audit fees	363,250		363,250				363,250		363,250	199,125		199,125
Other purchased prof. services	149,500		149,500	70,000		70,000	219,500		219,500	81,475		81,475
Purchased tech. services	240,366		240,366	(3,769)		(3,769)	236,597		236,597	122,869		122,869
Communications/telephone	2,731,968		2,731,968	1,448,219		1,448,219	4,180,187		4,180,187	1,573,046		1,573,046
Miscellaneous purchased services	178,814		178,814	(3,690)		(3,690)	175,124		175,124	66,132		66,132
General supplies	92,701		92,701	(5,309)		(5,309)	87,392		87,392	48,407		48,407
Judgments against the school district	2,000,000		2,000,000	(213,500)		(213,500)	1,786,500		1,786,500	1,446,525		1,446,525
Miscellaneous expenditures	161,480		161,480	45,636		45,636	207,116		207,116	161,814		161,814
Total support services - general administration	12,660,552	-	12,660,552	925,745	-	925,745	13,586,297	-	13,586,297	7,929,082	-	7,929,082

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Support services -school administration:												
Salaries of principals/asst. principals	\$ 1,937,615	\$ 14,956,578	\$ 16,894,193	\$ 77,353	\$ 692,578	\$ 769,931	\$ 2,014,968	\$ 15,649,156	\$ 17,664,124	\$ 2,010,746	\$ 15,578,964	\$ 17,589,710
Salaries secretary/clerical assts.	24,500	6,182,378	6,206,878	24,500	(278,623)	(254,123)	49,000	5,903,755	5,952,755	35,262	5,759,014	5,794,276
Other salaries	770,813	6,344,012	7,114,825	(119,618)	(305,345)	(424,963)	651,195	6,038,667	6,689,862	74,469	5,898,416	5,972,885
Purchased professional and technical services		41,000	41,000					41,000	41,000		40,045	40,045
Other purchased services	351	1,048,004	1,048,355	8,000	(14,438)	(6,438)	8,351	1,033,566	1,041,917	6,663	599,307	605,970
Supplies and materials	4,099	509,532	513,631		27,696	27,696	4,099	537,228	541,327	627	333,860	334,487
Other objects		388,653	388,653	640	37,573	38,213	640	426,226	426,866	250	262,848	263,098
Total support services - school administration	2,737,378	29,470,157	32,207,535	(9,125)	159,441	150,316	2,728,253	29,629,598	32,357,851	2,128,017	28,472,454	30,600,471
Central Services:												
Salaries	9,918,751		9,918,751	(51,960)		(51,960)	9,866,791		9,866,791	8,511,351		8,511,351
Purchased professional services	3,345,632		3,345,632	(21,750)		(21,750)	3,323,882		3,323,882	1,414,222		1,414,222
Purchased technical services	969,075		969,075	(19,917)		(19,917)	949,158		949,158	702,446		702,446
Misc purchased services	322,076		322,076	95,000		95,000	417,076		417,076	128,682		128,682
Supplies and materials	221,122		221,122	19,370		19,370	240,492		240,492	129,860		129,860
Miscellaneous expenditures	306,147		306,147	(76,437)		(76,437)	229,710		229,710	152,078		152,078
Total Central Services	15,082,803	-	15,082,803	(55,694)	-	(55,694)	15,027,109	-	15,027,109	11,038,639	-	11,038,639
Admin Info Technology:												
Salaries	2,167,784		2,167,784	(62,847)		(62,847)	2,104,937		2,104,937	1,798,159		1,798,159
Purchased professional services	1,115,699		1,115,699	73,015		73,015	1,188,714		1,188,714	980,546		980,546
Purchased technical services	3,066,378		3,066,378	375,228		375,228	3,441,606		3,441,606	2,066,148		2,066,148
Other purchased services	50,521		50,521				50,521		50,521	33,670		33,670
Supplies and materials	1,847,673		1,847,673	(624,721)		(624,721)	1,222,952		1,222,952	320,248		320,248
Other objects	20,454		20,454	500,406		500,406	520,860		520,860	520,112		520,112
Total Admin Info Technology	8,268,509	-	8,268,509	261,081	-	261,081	8,529,590	-	8,529,590	5,718,883	-	5,718,883
Required maintenance for school facilities:												
Salaries	13,275,944		13,275,944	129,783		129,783	13,405,727		13,405,727	12,417,946		12,417,946
Cleaning, repair and maintenance services	5,271,280		5,271,280	243,176		243,176	5,514,456		5,514,456	4,538,857		4,538,857
General supplies	2,161,998		2,161,998	(398,140)		(398,140)	1,763,858		1,763,858	1,592,121		1,592,121
Total required maintenance for school facilities	20,709,222	-	20,709,222	(25,181)	-	(25,181)	20,684,041	-	20,684,041	18,548,924	-	18,548,924
Custodial services:												
Salaries	22,347,060		22,347,060	(681,247)		(681,247)	21,665,813		21,665,813	20,642,693		20,642,693
Purchased professional and technical services	1,078,594		1,078,594	403,722		403,722	1,482,316		1,482,316	1,086,142		1,086,142
Cleaning, repair and maintenance services	6,169,949		6,169,949	3,247,084		3,247,084	9,417,033		9,417,033	8,132,926		8,132,926
Rental of land bldgs. - non-lease purchase	6,020,187		6,020,187	(850,399)		(850,399)	5,169,788		5,169,788	4,738,994		4,738,994
Other purchased property services	1,150,000		1,150,000	319,400		319,400	1,469,400		1,469,400	1,469,400		1,469,400
Insurance	2,871,207		2,871,207	(93,500)		(93,500)	2,777,707		2,777,707	2,767,811		2,767,811
Misc. purchased services	110,411		110,411	(12,704)		(12,704)	97,707		97,707	75,633		75,633
General supplies	1,423,300		1,423,300	(117,123)		(117,123)	1,306,177		1,306,177	1,227,467		1,227,467
Energy (electricity)	11,083,778		11,083,778	(345,461)		(345,461)	10,738,317		10,738,317	9,014,452		9,014,452
Energy (oil)	210,230		210,230				210,230		210,230	94,120		94,120
Other objects	157,155		157,155	(137,503)		(137,503)	19,652		19,652	8,696		8,696
Total custodial services	52,621,871	-	52,621,871	1,732,269	-	1,732,269	54,354,140	-	54,354,140	49,258,334	-	49,258,334

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Current expense (continued):												
Security:												
Salaries	\$ 5,985,876	\$ 8,026,862	\$ 14,012,738	\$ 375,000	\$ (312,572)	\$ 62,428	\$ 6,360,876	\$ 7,714,290	\$ 14,075,166	\$ 6,353,701	\$ 7,414,951	\$ 13,768,652
Purchased professional and technical services	619,407		619,407	9,716		9,716	629,123		629,123	277,636		277,636
Cleaning, repair and maintenance services	1,370		1,370				1,370		1,370	458		458
General supplies	27,093	81,354	108,447	(2,346)	(14,599)	(16,945)	24,747	66,755	91,502	10,758	46,148	56,906
Other objects (800)				1,000		1,000	1,000		1,000	514		514
Total security	6,633,746	8,108,216	14,741,962	383,370	(327,171)	56,199	7,017,116	7,781,045	14,798,161	6,643,067	7,461,099	14,104,166
Student transportation services:												
Salaries for pupil trans. - (other than between home/school)	1,813,034		1,813,034	52,000		52,000	1,865,034		1,865,034	1,729,237		1,729,237
Salaries for pupil trans. - (between home & school-nonpublic)	100,000		100,000	10,000		10,000	110,000		110,000	109,896		109,896
Management fee- ESC & CTSA trans. program	752,239		752,239	(327,000)		(327,000)	425,239		425,239	334,684		334,684
Other purchased professional and technical services	81,326		81,326	(2,769)		(2,769)	78,557		78,557	71,895		71,895
Cleaning, repair and maintenance services	260,230		260,230	(30,000)		(30,000)	230,230		230,230	162,700		162,700
Rental payments-school buses	8,456		8,456	5,000		5,000	13,456		13,456	8,541		8,541
Contracted services (between home and sch.) - vendor	4,240,446		4,240,446	20,217,531		20,217,531	24,457,977		24,457,977	24,446,769		24,446,769
Contracted services (other than home to sch.) - vendor	513,016	743,291	1,256,307	56,715	138,423	195,138	569,731	881,714	1,451,445	296,195	569,601	865,796
Contracted services (regular) - esc	1,354,819		1,354,819	(250,000)		(250,000)	1,104,819		1,104,819	1,061,551		1,061,551
Contracted services (special ed.) - esc	25,350,726		25,350,726	(14,034,368)		(14,034,368)	11,316,358		11,316,358	10,916,033		10,916,033
Contracted services - aid in lieu of payments - nonpublic	402,057		402,057	(150,000)		(150,000)	252,057		252,057	246,725		246,725
Contracted services - aid in lieu of payments - charter	403,023		403,023	(89,000)		(89,000)	314,023		314,023	309,474		309,474
Miscellaneous purchased services	11,134		11,134				11,134		11,134	5,607		5,607
Supplies and materials	93,551		93,551	(40,000)		(40,000)	53,551		53,551	21,809		21,809
Other Objects	32,146		32,146				32,146		32,146	11,876		11,876
Total student transportation services	35,416,203	743,291	36,159,494	5,418,109	138,423	5,556,532	40,834,312	881,714	41,716,026	39,732,992	569,601	40,302,593
Unallocated benefits - employee benefits:												
Social security contributions	10,473,111		10,473,111				10,473,111		10,473,111	8,899,220		8,899,220
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	3,143,829		3,143,829	488,000		488,000	3,631,829		3,631,829	3,630,706		3,630,706
Other retirement contributions - pers	3,215,075		3,215,075				3,215,075		3,215,075	2,899,034		2,899,034
Other retirement contributions - deferred pers	582,638		582,638	10,700		10,700	593,338		593,338	593,338		593,338
Unemployment compensation	2,900,000		2,900,000	(2,529,080)		(2,529,080)	370,920		370,920			
Worker's compensation	9,174,031		9,174,031	800,000		800,000	9,974,031		9,974,031	9,783,267		9,783,267
Health benefits	21,861,606	58,945,611	80,807,217	(4,540,059)	16,215	(4,523,844)	17,321,547	58,961,826	76,283,373	13,985,380	58,961,826	72,947,206
Tuition reimbursement	476,832		476,832				476,832		476,832	229,169		229,169
Other employment benefits	14,000,982		14,000,982	(212,700)		(212,700)	13,788,282		13,788,282	13,390,023		13,390,023
Total unallocated benefits	65,828,104	58,945,611	124,773,715	(5,983,139)	16,215	(5,966,924)	59,844,965	58,961,826	118,806,791	53,410,137	58,961,826	112,371,963
On-behalf payments:												
On-behalf TPAF pension and annuity fund										51,598,589		51,598,589
On-behalf TPAF post retirement medical										23,405,039		23,405,039
On-behalf TPAF long-term disability insurance										60,229		60,229
Reimbursed TPAF social security contributions										22,410,355		22,410,355
Total on-behalf payments	-	-	-	-	-	-	-	-	-	97,474,212	-	97,474,212
Total undistributed expenditures	328,261,017	138,047,785	466,308,802	1,390,346	715,448	2,105,794	329,651,363	138,763,233	468,414,596	388,577,771	135,768,870	524,346,641
Total expenditures - current expense	364,446,016	356,996,090	721,442,106	2,505,991	(207,782)	2,298,209	366,952,007	356,788,308	723,740,315	417,247,787	349,338,939	766,586,726

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund	Operating Fund	Blended Resource	Total General Fund
	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund	11-13	Fund 15	Fund
Capital outlay												
Equipment:												
Regular programs - instruction:												
Kindergarten		\$ 10,000	\$ 10,000		\$ (10,000)	\$ (10,000)						
Grades 1-5	\$ 111,308	161,601	272,909		46,047	46,047	\$ 111,308	\$ 207,648	\$ 318,956	\$ 86,189	\$ 150,917	\$ 237,106
Grades 6-8		29,887	29,887		(24,835)	(24,835)		5,052	5,052		3,552	3,552
Grades 9-12		84,835	84,835	\$ 124,500	18,466	142,966	124,500	103,301	227,801		99,841	99,841
Special Education - instruction:												
Learning and/or Language Disabilities Mild or Moderate.		62,915	62,915		(27,766)	(27,766)		35,149	35,149		31,790	31,790
Resource room / resource center		20,000	20,000		(706)	(706)		19,294	19,294		13,780	13,780
Autism		6,000	6,000		(6,000)	(6,000)						
Non-Instructional		452,132	452,132	51,563	219,576	271,139	51,563	671,708	723,271	50,812	577,296	628,108
Health Services				50,000		50,000	50,000		50,000	49,110		49,110
Improvement of instruction services	37,509		37,509	(6,890)		(6,890)	30,619		30,619	30,619		30,619
Support services school administration		43,550	43,550		(7,000)	(7,000)		36,550	36,550		18,008	18,008
Central services	15,000		15,000	19,010		19,010	34,010		34,010	19,002		19,002
Admin info tech	443,649		443,649				443,649		443,649	438,748		438,748
Security		4,500	4,500	84,650		84,650	84,650	4,500	89,150	43,257	2,400	45,657
Required maintenance for school facilities				47,390		47,390	47,390		47,390	14,367		14,367
Student Transportation Services	400,000		400,000	(400,000)		(400,000)						
Total equipment	1,007,466	875,420	1,882,886	(29,777)	207,782	178,005	977,689	1,083,202	2,060,891	732,104	897,584	1,629,688
Facilities acquisition and construction services:												
Other purchased services	30,983		30,983				30,983		30,983			
Construction services	1,889,553		1,889,553	1,248,080		1,248,080	3,137,633		3,137,633	805,388		805,388
Total facilities acquisition and construction svcs.	1,920,536	-	1,920,536	1,248,080	-	1,248,080	3,168,616	-	3,168,616	805,388	-	805,388
Total capital outlay	2,928,002	875,420	3,803,422	1,218,303	207,782	1,426,085	4,146,305	1,083,202	5,229,507	1,537,492	897,584	2,435,076
Special schools:												
Summer school - instruction:												
Other salaries for instruction	1,091,913		1,091,913	(3,000)		(3,000)	1,088,913		1,088,913	927,472		927,472
Purchased professional and technical services	1,317,725		1,317,725	(17,799)		(17,799)	1,299,926		1,299,926	1,275,285		1,275,285
General supplies	126,860		126,860	(6,401)		(6,401)	120,459		120,459	113,016		113,016
Total summer school - instruction	2,536,498	-	2,536,498	(27,200)	-	(27,200)	2,509,298	-	2,509,298	2,315,773	-	2,315,773
Summer school - support services:												
Salaries	533,876		533,876	3,000		3,000	536,876		536,876	407,601		407,601
Total summer school support services	533,876	-	533,876	3,000	-	3,000	536,876	-	536,876	407,601	-	407,601
Total summer school	3,070,374	-	3,070,374	(24,200)	-	(24,200)	3,046,174	-	3,046,174	2,723,374	-	2,723,374
Accredited evening/adult/post grad.- instruction:												
Stipends	400,000		400,000	(50,000)		(50,000)	350,000		350,000	300,740		300,740
Total accredited evening/adult/post grad.- instruction	400,000	-	400,000	(50,000)	-	(50,000)	350,000	-	350,000	300,740	-	300,740

Newark Board of Education
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2019

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Accredited evening/adult/post grad.- support:												
Salaries	\$ 231,515		\$ 231,515				\$ 231,515		\$ 231,515	\$ 213,057		\$ 213,057
Supplies and materials				\$ 47,000		\$ 47,000	47,000		47,000	38,827		38,827
Transportation				3,000		3,000	3,000		3,000	1,622		1,622
Total accredited evening/adult/post grad.-support	231,515	-	231,515	50,000	-	50,000	281,515	-	281,515	253,506	-	253,506
Total accredited evening/adult/post grad.	631,515	-	631,515	-	-	-	631,515	-	631,515	554,246	-	554,246
Total special schools	3,701,889	-	3,701,889	(24,200)	-	(24,200)	3,677,689	-	3,677,689	3,277,620	-	3,277,620
Transfer of funds to charter schools	254,811,715		254,811,715	(5,900,093)		(5,900,093)	248,911,622		248,911,622	248,911,622		248,911,622
Total expenditures	625,887,622	\$ 357,871,510	983,759,132	(2,199,999)	-	(2,199,999)	623,687,623	\$ 357,871,510	981,559,133	670,974,521	\$ 350,236,523	1,021,211,044
Excess (deficiency) of revenues over (under) expenditures	306,912,394	(357,871,510)	(50,959,116)	2,199,999	-	2,199,999	309,112,393	(357,871,510)	(48,759,117)	368,228,603	(350,236,523)	17,992,080
Other financing sources (uses):												
Transfer in - contribution to school based budgets - GF		341,892,647	341,892,647					341,892,647	341,892,647		335,577,413	335,577,413
Transfer in - contribution to school based budgets - encumbrances											1,128,929	1,128,929
Transfer in - contribution to school based budgets - SRF		14,891,650	14,891,650		\$ (990,775)	(990,775)		13,900,875	13,900,875		13,604,028	13,604,028
Transfers in - capital projects fund										86,019		86,019
Transfers out - Preschoold Education Aid Inclusion	(2,481,117)		(2,481,117)			-	(2,481,117)		(2,481,117)	(2,481,117)		(2,481,117)
Transfers out - food service	(500,000)		(500,000)	(2,200,000)		(2,200,000)	(2,700,000)		(2,700,000)	(2,200,000)		(2,200,000)
Transfer out - contribution to school based budgets	(341,892,647)		(341,892,647)				(341,892,647)		(341,892,647)	(335,577,413)		(335,577,413)
Transfer out - contribution to school based budgets - 2018/19 encumbrances										(1,128,929)		(1,128,929)
Total other financing sources (uses)	(344,873,764)	356,784,297	11,910,533	(2,200,000)	(990,775)	(3,190,775)	(347,073,764)	355,793,522	8,719,758	(341,301,440)	350,310,370	9,008,930
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(37,961,370)	(1,087,213)	(39,048,583)	(1)	(990,775)	(990,776)	(37,961,371)	(2,077,988)	(40,039,359)	26,927,163	73,847	27,001,010
Fund balances, July 1	89,311,211	1,087,213	90,398,424				89,311,211	1,087,213	90,398,424	89,311,211	1,087,213	90,398,424
Fund balances, June 30	\$ 51,349,841	-	\$ 51,349,841	\$ (1)	\$ (990,775)	\$ (990,776)	\$ 51,349,840	\$ (990,775)	\$ 50,359,065	\$ 116,238,374	\$ 1,161,060	\$ 117,399,434
Recapitulation of (deficiency) excess of revenues (under) over expenditures												
Adjustment for prior year encumbrances	\$ (11,115,861)	\$ (1,087,213)	\$ (12,203,074)				\$ (11,115,861)	\$ (1,087,213)	\$ (12,203,074)	\$ (11,115,861)	\$ (1,087,213)	\$ (12,203,074)
Budgeted fund balance	(26,845,509)		(26,845,509)	\$ (1,500,001)	\$ (990,775)	\$ (2,490,776)	(28,345,510)	(990,775)	(29,336,285)	36,543,024	1,161,060	37,704,084
Capital reserve				1,500,000		1,500,000	1,500,000		1,500,000	1,500,000		1,500,000
Total	\$ (37,961,370)	\$ (1,087,213)	\$ (39,048,583)	\$ (1)	\$ (990,775)	\$ (990,776)	\$ (37,961,371)	\$ (2,077,988)	\$ (40,039,359)	\$ 26,927,163	\$ 73,847	\$ 27,001,010

Newark Public Schools
Special Revenue Fund
Budgetary Comparison Schedule
Budgetary Basis
Year ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources					
State sources	\$ 94,342,625	\$ 1,215,059	\$ 1,215,059	\$ 676,507	\$ 538,552
Federal sources	34,511,951	34,415,043	68,926,994	59,943,959	8,983,035
Total revenues	128,854,576	41,672,724	170,527,300	157,082,978	13,444,322
EXPENDITURES					
Instruction:					
Salaries of teachers	24,923,153	(11,968,529)	12,954,624	12,920,131	34,493
Other salaries for instruction	6,024,953	6,452,382	12,477,335	11,248,232	1,229,103
Unused vacation time	50,000	(25,000)	25,000		
Purchased prof. and technical services	1,117,504	477,964	1,595,468	1,052,745	542,723
Purchased prof. and educational services	150,000	1,441,675	1,591,675	1,150,599	441,076
Other purchased services	74,550	(43,482)	31,068	19,538	11,530
Travel		7,860	7,860		7,860
General supplies	1,509,680	5,730,243	7,239,923	5,523,392	1,716,531
Textbooks	148,973	108,988	257,961	99,571	158,390
Other objects		579,767	579,767	307,338	272,429
Total instruction	33,998,813	2,761,868	36,760,681	32,321,546	4,414,135
Support services:					
Salaries of supervisors of instruction	991,526	64,304	1,055,830	1,030,155	25,675
Salaries of program directors	294,524	350,560	645,084	613,768	31,316
Salaries of other professional staff	4,996,864	4,307,522	9,304,386	8,551,005	753,381
Salaries of secretarial and clerical asst.	503,867	(37,134)	466,733	451,492	15,241
Other salaries	1,221,827	5,442,439	6,664,266	6,185,269	478,997
Salaries of drop-out prevention officer/coordinators		58,321	58,321	58,085	236
Salaries of family - parent liason	231,168	956,503	1,187,671	1,093,344	94,327
Salaries of Community/School/Social Services Coordinators.		314,603	314,603	301,772	12,831
Salaries of master teachers	2,432,171	917,764	3,349,935	3,191,539	158,396
Unused vacation time	10,000		10,000		10,000
Personal services - employee benefits	6,422,310	7,571,932	13,994,242	12,895,787	1,098,455
Purchased professional and technical services		671,119	671,119	20,500	650,619
Purchased professional-educational services	206,678	10,409,220	10,615,898	8,946,517	1,669,381
Purchased educational services - contracted Pre-K	53,965,953	211,660	54,177,613	54,143,770	33,843
Purchased educational services - Head Start	5,833,881	(1,000,000)	4,833,881	4,833,354	527
Other purchased professional - education services.	290,000	(13,758)	276,242	274,717	1,525
Other purchased professional services	331,914	(90,881)	241,033	227,876	13,157
Rentals	95,000	24,900	119,900	86,718	5,047,907
Other purchased services		57,325	57,325		
Contr. Services - transportation	225,200	273,596	498,796	280,235	218,561
Cleaning, Repair and Maintenance Services.	50,000	3,634,571	3,684,571	1,051,006	2,633,565
Communications/Telephone		10,000	10,000	3,515	6,485
Travel	30,000	44,657	74,657	49,191	25,466
Miscellaneous Purchases	312,000	2,736,688	3,048,688	3,000,008	48,680
Supplies and materials	2,518,370	(1,218,814)	1,299,556	686,511	613,045
Energy		410,867	410,867		410,867
Other objects	100,000	958,167	1,058,167	700,352	357,815
Total support services	81,063,253	37,066,131	118,129,384	109,087,353	9,042,031
Facilities acquisition and construction services:					
Construction services		244,330	244,330		244,330
Instructional equipment	50,000	970,194	1,020,194	192,300	827,894
Noninstructional equipment		1,754,861	1,754,861	1,235,118	519,743
Total facilities acquisition and construction services	50,000	2,969,385	3,019,385	1,427,418	1,591,967
Contribution to Charter Schools	4,730,040		4,730,040	4,730,005	35
Other financing sources (uses):					
Contribution to school based budgets	14,891,650	(990,775)	13,900,875	13,604,028	296,847
Transfer in from general fund	(2,481,117)		(2,481,117)	(2,481,117)	
Total other financing sources (uses)	12,410,533	(990,775)	11,419,758	11,122,911	296,847
Total expenditures and other financing sources (uses)	132,252,639	41,806,609	174,059,248	158,689,233	15,345,015
Deficiency of Revenues Under Expenditures	(3,398,063)	(133,885)	(3,531,948)	(1,606,255)	(1,925,693)
Fund Balance July 1	6,076,421	-	6,076,421	6,076,421	
Fund Balance June 30	\$ 2,678,358	\$ (133,885)	\$ 2,544,473	4,470,166	\$ (1,925,693)
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				(9,554,681)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				\$ (5,084,515)	

Newark Board of Education
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2019

Note A - Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,039,203,124	\$ 157,082,978
Differences - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(7,939,655)
Prior year (net of cancellations)		4,679,885
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	74,611,842	8,996,273
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(78,391,227)	(9,554,681)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,035,423,739	\$ 153,264,800
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 1,021,211,044	\$ 161,170,350
Differences - budgetary to GAAP		
Encumbrances for supplies and equipment ordered but not received are recognized expenditures for budgetary resources, but are not presented as expenditures for financial reporting purposes.		
Current year		(7,939,655)
Prior year (net of cancellations)		4,679,885
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		(13,604,028)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 1,021,211,044	\$ 144,306,552

Supplementary Information

School Level Schedules

Newark Board of Education
General Fund

Combining Balance Sheet
June 30, 2019

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and cash equivalents	\$ 61,557,140	\$ 2,591,651	\$ 64,148,791
Interfunds receivable	4,012,576		4,012,576
Intergovernmental accounts receivable - state	81,562,330		81,562,330
Intergovernmental accounts receivable - other	6,086,776		6,086,776
Restricted assets:			
Cash and cash equivalents	4,009,941		4,009,941
Total assets	<u>\$ 157,228,763</u>	<u>\$ 2,591,651</u>	<u>\$ 159,820,414</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 14,726,026	\$ 710,003	\$ 15,436,029
Accrued liabilities	1,236,006	720,588	1,956,594
Interfund payable	1,170		1,170
Notes payable	25,000,000		25,000,000
Other liabilities	27,187		27,187
Total liabilities	<u>40,990,389</u>	<u>1,430,591</u>	<u>42,420,980</u>
Fund balances:			
Restricted fund balances:			
Excess surplus-prior year	31,107,049		31,107,049
Excess surplus-current year	17,381,455		17,381,455
Capital reserve	4,009,941		4,009,941
Assigned to:			
Designated for subsequent year's expenditures	26,154,786		26,154,786
Other purposes - year end encumbrances	18,725,871	1,161,060	19,886,931
Unassigned fund balance	18,859,272		18,859,272
Total fund balances	<u>116,238,374</u>	<u>1,161,060</u>	<u>117,399,434</u>
Total liabilities and fund balances	<u>\$ 157,228,763</u>	<u>\$ 2,591,651</u>	<u>\$ 159,820,414</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

District-Wide

Resources	Resource Amount (Final Budget)	District-wide Blended % of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 342,883,422		\$ 335,577,413	\$ 7,306,009
General Fund Reserve for Encumbrances at June 30, 2018	1,087,213		1,055,082	32,131
General Fund Contribution	<u>343,970,635</u>	<u>96.11 %</u>	<u>336,632,495</u>	<u>7,338,140</u>
Restricted Federal Resources				
Title I, Part A	12,438,865	3.48	12,173,236	265,629
Title II, Part A	<u>1,462,010</u>	<u>0.41</u>	<u>1,430,792</u>	<u>31,218</u>
Restricted Federal Resources Total	<u>13,900,875</u>	<u>3.89</u>	<u>13,604,028</u>	<u>296,847</u>
Totals	<u>\$ 357,871,510</u>	<u>100.00 %</u>	<u>\$ 350,236,523</u>	<u>\$ 7,634,987</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Abington Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution to School Based Budget	\$ 6,568,327		\$ 6,522,193	\$ 46,134
General Fund Reserve for Encumbrances at June 30, 2018	<u>11,810</u>		<u>11,810</u>	
General Fund Contribution	<u>6,580,137</u>	<u>94.49 %</u>	<u>6,534,003</u>	<u>46,134</u>
Restricted Federal Resources				
Title I, Part A	343,178	4.93	340,772	2,406
Title II, Part A	<u>40,374</u>	<u>0.58</u>	<u>40,091</u>	<u>283</u>
Total Restricted Federal Resources	<u>383,552</u>	<u>5.51</u>	<u>380,863</u>	<u>2,689</u>
Total	<u>\$ 6,963,689</u>	<u>100.00 %</u>	<u>\$ 6,914,866</u>	<u>\$ 48,823</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Ann Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 9,935,784		\$ 9,747,777	\$ 188,007
General Fund Reserve for Encumbrances at June 30, 2018	<u>18,337</u>		<u>18,337</u>	
General Fund Contribution	<u>9,954,121</u>	<u>95.14</u> %	<u>9,766,114</u>	<u>188,007</u>
Restricted Federal Resources				
Title I, Part A	455,202	4.35	446,604	8,598
Title II, Part A	<u>53,553</u>	<u>0.51</u>	<u>52,542</u>	<u>1,011</u>
Restricted Federal Resources Total	<u>508,755</u>	<u>4.86</u>	<u>499,146</u>	<u>9,609</u>
Total	<u>\$ 10,462,876</u>	<u>100.00</u> %	<u>\$ 10,265,260</u>	<u>\$ 197,616</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,704,661		\$ 7,627,853	\$ 76,808
General Fund Reserve for Encumbrances at June 30, 2018	45,919		45,919	
General Fund Contribution	<u>7,750,580</u>	<u>96.83 %</u>	<u>7,673,772</u>	<u>76,808</u>
Restricted Federal Resources				
Title I, Part A	227,392	2.84	225,139	2,253
Title II, Part A	<u>26,752</u>	<u>0.33</u>	<u>26,487</u>	<u>265</u>
Restricted Federal Resources Total	<u>254,144</u>	<u>3.17</u>	<u>251,626</u>	<u>2,518</u>
Total	<u><u>\$ 8,004,724</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,925,398</u></u>	<u><u>\$ 79,326</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Avon Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,639,255		\$ 4,613,222	\$ 26,033
General Fund Reserve for Encumbrances at June 30, 2018	36,701		36,701	
General Fund Contribution	<u>4,675,956</u>	<u>95.97</u> %	<u>4,649,923</u>	<u>26,033</u>
Restricted Federal Resources				
Title I, Part A	175,560	3.60	174,583	977
Title II, Part A	<u>20,654</u>	<u>0.43</u>	<u>20,539</u>	<u>115</u>
Restricted Federal Resources Total	<u>196,214</u>	<u>4.03</u>	<u>195,122</u>	<u>1,092</u>
Total	<u><u>\$ 4,872,170</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 4,845,045</u></u>	<u><u>\$ 27,125</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Bard Early College

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,996,198		\$ 3,941,683	\$ 54,515
General Fund Reserve for Encumbrances at June 30, 2018	3,706		3,706	
General Fund Contribution	<u>3,999,904</u>	<u>97.28 %</u>	<u>3,945,389</u>	<u>54,515</u>
Restricted Federal Resources				
Title I, Part A	99,902	2.43	98,540	1,362
Title II, Part A	11,753	0.29	11,593	160
Restricted Federal Resources Total	<u>111,655</u>	<u>2.72</u>	<u>110,133</u>	<u>1,522</u>
Total	<u>\$ 4,111,559</u>	<u>100.00 %</u>	<u>\$ 4,055,522</u>	<u>\$ 56,037</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Barringer Academy of the Arts and Humanities

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,533,850		\$ 7,065,916	\$ 467,934
General Fund Reserve for Encumbrances at June 30, 2018	<u>67,425</u>		<u>67,425</u>	
General Fund Contribution	<u>7,601,275</u>	<u>97.20 %</u>	<u>7,133,341</u>	<u>467,934</u>
Restricted Federal Resources				
Title I, Part A	196,042	2.51	183,974	12,068
Title II, Part A	<u>23,064</u>	<u>0.29</u>	<u>21,644</u>	<u>1,420</u>
Restricted Federal Resources Total	<u>219,106</u>	<u>2.80</u>	<u>205,618</u>	<u>13,488</u>
Total	<u><u>\$ 7,820,381</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,338,959</u></u>	<u><u>\$ 481,422</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Barringer STEAM Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,342,738		\$ 8,000,226	\$ 342,512
General Fund Reserve for Encumbrances at June 30, 2018	<u>14,668</u>		<u>14,668</u>	
General Fund Contribution	<u>8,357,406</u>	<u>96.16 %</u>	<u>8,014,894</u>	<u>342,512</u>
Restricted Federal Resources				
Title I, Part A	298,452	3.43	286,221	12,231
Title II, Part A	<u>35,112</u>	<u>0.41</u>	<u>33,673</u>	<u>1,439</u>
Restricted Federal Resources Total	<u>333,564</u>	<u>3.84</u>	<u>319,894</u>	<u>13,670</u>
Total	<u>\$ 8,690,970</u>	<u>100.00 %</u>	<u>\$ 8,334,788</u>	<u>\$ 356,182</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Belmont Runyon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,686,156		\$ 4,571,907	\$ 114,249
General Fund Reserve for Encumbrances at June 30, 2018	5,348		5,348	
General Fund Contribution	<u>4,691,504</u>	95.57 %	<u>4,577,255</u>	<u>114,249</u>
Restricted Federal Resources				
Title I, Part A	194,370	3.96	189,637	4,733
Title II, Part A	<u>22,867</u>	<u>0.47</u>	<u>22,310</u>	<u>557</u>
Restricted Federal Resources Total	<u>217,237</u>	<u>4.43</u>	<u>211,947</u>	<u>5,290</u>
Total	<u>\$ 4,908,741</u>	<u>100.00 %</u>	<u>\$ 4,789,202</u>	<u>\$ 119,539</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Branch Brook

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,722,540		\$ 1,699,003	\$ 23,537
General Fund Reserve for Encumbrances at June 30, 2018	6,936		6,936	
General Fund Contribution	<u>1,729,476</u>	96.71 %	<u>1,705,939</u>	<u>23,537</u>
Restricted Federal Resources				
Title I, Part A	52,668	2.95	51,951	717
Title II, Part A	6,196	0.34	6,112	84
Restricted Federal Resources Total	<u>58,864</u>	3.29	<u>58,063</u>	<u>801</u>
Total	<u>\$ 1,788,340</u>	<u>100.00 %</u>	<u>\$ 1,764,002</u>	<u>\$ 24,338</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Bruce Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,912,886		\$ 1,809,405	\$ 103,481
General Fund Reserve for Encumbrances at June 30, 2018	22,738		22,738	
General Fund Contribution	<u>1,935,624</u>	<u>98.90 %</u>	<u>1,832,143</u>	<u>103,481</u>
Restricted Federal Resources				
Title I, Part A	19,228	0.98	18,200	1,028
Title II, Part A	<u>2,262</u>	<u>0.12</u>	<u>2,141</u>	<u>121</u>
Restricted Federal Resources Total	<u>21,490</u>	<u>1.10</u>	<u>20,341</u>	<u>1,149</u>
Total	<u><u>\$ 1,957,114</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 1,852,484</u></u>	<u><u>\$ 104,630</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Camden Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,463,182		\$ 6,382,187	\$ 80,995
General Fund Reserve for Encumbrances at June 30, 2018	13,906		13,906	
General Fund Contribution	<u>6,477,088</u>	<u>95.99 %</u>	<u>6,396,093</u>	<u>80,995</u>
Restricted Federal Resources				
Title I, Part A	242,022	3.59	238,996	3,026
Title II, Part A	<u>28,473</u>	<u>0.42</u>	<u>28,117</u>	<u>356</u>
Restricted Federal Resources Total	<u>270,495</u>	<u>4.01</u>	<u>267,113</u>	<u>3,382</u>
Total	<u><u>\$ 6,747,583</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 6,663,206</u></u>	<u><u>\$ 84,377</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Central High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 11,720,804		\$ 11,677,908	\$ 42,896
General Fund Reserve for Encumbrances at June 30, 2018	11,347		11,347	
General Fund Contribution	<u>11,732,151</u>	<u>97.35</u> %	<u>11,689,255</u>	<u>42,896</u>
Restricted Federal Resources				
Title I, Part A	285,494	2.37	284,450	1,044
Title II, Part A	<u>33,587</u>	<u>0.28</u>	<u>33,464</u>	<u>123</u>
Restricted Federal Resources Total	<u>319,081</u>	<u>2.65</u>	<u>317,914</u>	<u>1,167</u>
Total	<u>\$ 12,051,232</u>	<u>100.00</u> %	<u>\$ 12,007,169</u>	<u>\$ 44,063</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Chancellor Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,686,514		\$ 4,567,523	\$ 118,991
General Fund Reserve for Encumbrances at June 30, 2018	45,175		45,175	
General Fund Contribution	<u>4,731,689</u>	<u>96.09 %</u>	<u>4,612,698</u>	<u>118,991</u>
Restricted Federal Resources				
Title I, Part A	172,216	3.50	167,885	4,331
Title II, Part A	<u>20,261</u>	<u>0.41</u>	<u>19,751</u>	<u>510</u>
Restricted Federal Resources Total	<u>192,477</u>	<u>3.91</u>	<u>187,636</u>	<u>4,841</u>
Total	<u>\$ 4,924,166</u>	<u>100.00 %</u>	<u>\$ 4,800,334</u>	<u>\$ 123,832</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Cleveland Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,584,147		\$ 4,442,837	\$ 141,310
General Fund Reserve for Encumbrances at June 30, 2018	42,848		42,848	
General Fund Contribution	<u>4,626,995</u>	<u>96.10 %</u>	<u>4,485,685</u>	<u>141,310</u>
Restricted Federal Resources				
Title I, Part A	168,036	3.49	162,904	5,132
Title II, Part A	<u>19,769</u>	<u>0.41</u>	<u>19,165</u>	<u>604</u>
Restricted Federal Resources Total	<u>187,805</u>	<u>3.90</u>	<u>182,069</u>	<u>5,736</u>
Total	<u>\$ 4,814,800</u>	<u>100.00 %</u>	<u>\$ 4,667,754</u>	<u>\$ 147,046</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Dr. E. Alma Flagg

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,309,276		\$ 4,124,593	\$ 184,683
General Fund Reserve for Encumbrances at June 30, 2018	18,800		18,800	
General Fund Contribution	<u>4,328,076</u>	<u>95.38</u> %	<u>4,143,393</u>	<u>184,683</u>
Restricted Federal Resources Title I, Part A	187,682	4.14	179,673	8,009
Title II, Part A	<u>22,080</u>	<u>0.48</u>	<u>21,138</u>	<u>942</u>
Restricted Federal Resources Total	<u>209,762</u>	<u>4.62</u>	<u>200,811</u>	<u>8,951</u>
Total	<u>\$ 4,537,838</u>	<u>100.00</u> %	<u>\$ 4,344,204</u>	<u>\$ 193,634</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,664,384		\$ 6,473,896	\$ 190,488
General Fund Reserve for Encumbrances at June 30, 2018	40,623		40,623	
General Fund Contribution	<u>6,705,007</u>	<u>95.67</u> %	<u>6,514,519</u>	<u>190,488</u>
Restricted Federal Resources				
Title I, Part A	271,282	3.87	263,575	7,707
Title II, Part A	<u>31,915</u>	<u>0.46</u>	<u>31,008</u>	<u>907</u>
Restricted Federal Resources Total	<u>303,197</u>	<u>4.33</u>	<u>294,583</u>	<u>8,614</u>
Total	<u>\$ 7,008,204</u>	<u>100.00</u> %	<u>\$ 6,809,102</u>	<u>\$ 199,102</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Eagle Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,277,285		\$ 3,259,314	\$ 17,971
General Fund Reserve for Encumbrances at June 30, 2018	<u>7,808</u>		<u>7,808</u>	
General Fund Contribution	<u>3,285,093</u>	<u>98.19 %</u>	<u>3,267,122</u>	<u>17,971</u>
Restricted Federal Resources				
Title I, Part A	54,340	1.62	54,043	297
Title II, Part A	<u>6,393</u>	<u>0.19</u>	<u>6,358</u>	<u>35</u>
Restricted Federal Resources Total	<u>60,733</u>	<u>1.81</u>	<u>60,401</u>	<u>332</u>
Total	<u><u>\$ 3,345,826</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 3,327,523</u></u>	<u><u>\$ 18,303</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: East Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 17,971,159		\$ 17,709,377	\$ 261,782
General Fund Reserve for Encumbrances at June 30, 2018	<u>97,664</u>		<u>97,664</u>	
General Fund Contribution	<u>18,068,823</u>	<u>96.01 %</u>	<u>17,807,041</u>	<u>261,782</u>
Restricted Federal Resources				
Title I, Part A	671,308	3.57	661,582	9,726
Title II, Part A	<u>78,977</u>	<u>0.42</u>	<u>77,833</u>	<u>1,144</u>
Restricted Federal Resources Total	<u>750,285</u>	<u>3.99</u>	<u>739,415</u>	<u>10,870</u>
Total	<u>\$ 18,819,108</u>	<u>100.00 %</u>	<u>\$ 18,546,456</u>	<u>\$ 272,652</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Elliott Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,052,592		\$ 6,031,984	\$ 20,608
General Fund Reserve for Encumbrances at June 30, 2018	<u>8,204</u>		<u>8,204</u>	
General Fund Contribution	<u>6,060,796</u>	<u>95.07</u> %	<u>6,040,188</u>	<u>20,608</u>
Restricted Federal Resources				
Title I, Part A	280,896	4.41	279,941	955
Title II, Part A	<u>33,046</u>	<u>0.52</u>	<u>32,934</u>	<u>112</u>
Restricted Federal Resources Total	<u>313,942</u>	<u>4.93</u>	<u>312,875</u>	<u>1,067</u>
Total	<u>\$ 6,374,738</u>	<u>100.00</u> %	<u>\$ 6,353,063</u>	<u>\$ 21,675</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Uplift Academy (Fast Track)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,584,541		\$ 2,393,366	\$ 191,175
General Fund Reserve for Encumbrances at June 30, 2018	<u>3,830</u>		<u>3,830</u>	
General Fund Contribution	<u>2,588,371</u>	100.00 %	<u>2,397,196</u>	<u>191,175</u>
Total	<u><u>\$ 2,588,371</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 2,397,196</u></u>	<u><u>\$ 191,175</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: First Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 9,079,302		\$ 8,907,901	\$ 171,401
General Fund Reserve for Encumbrances at June 30, 2018	<u>9,570</u>		<u>9,570</u>	
General Fund Contribution	<u>9,088,872</u>	<u>94.68 %</u>	<u>8,917,471</u>	<u>171,401</u>
Restricted Federal Resources				
Title I, Part A	456,456	4.76	447,848	8,608
Title II, Part A	<u>53,700</u>	<u>0.56</u>	<u>52,687</u>	<u>1,013</u>
Restricted Federal Resources Total	<u>510,156</u>	<u>5.32</u>	<u>500,535</u>	<u>9,621</u>
Total	<u><u>\$ 9,599,028</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 9,418,006</u></u>	<u><u>\$ 181,022</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Fourteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,957,733		\$ 1,897,247	\$ 60,486
General Fund Reserve for Encumbrances at June 30, 2018	<u>1,032</u>		<u>1,032</u>	
General Fund Contribution	<u>1,958,765</u>	<u>99.24</u> %	<u>1,898,279</u>	<u>60,486</u>
Restricted Federal Resources				
Title I, Part A	13,376	0.68	12,963	413
Title II, Part A	<u>1,574</u>	<u>0.08</u>	<u>1,525</u>	<u>49</u>
Restricted Federal Resources Total	<u>14,950</u>	<u>0.76</u>	<u>14,488</u>	<u>462</u>
Total	<u>\$ 1,973,715</u>	<u>100.00</u> %	<u>\$ 1,912,767</u>	<u>\$ 60,948</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Franklin Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,765,096		\$ 5,611,322	\$ 153,774
General Fund Reserve for Encumbrances at June 30, 2018	4,240		4,240	
General Fund Contribution	<u>5,769,336</u>	<u>96.76</u> %	<u>5,615,562</u>	<u>153,774</u>
Restricted Federal Resources				
Title I, Part A	173,052	2.90	168,440	4,612
Title II, Part A	<u>20,359</u>	<u>0.34</u>	<u>19,816</u>	<u>543</u>
Restricted Federal Resources Total	<u>193,411</u>	<u>3.24</u>	<u>188,256</u>	<u>5,155</u>
Total	<u>\$ 5,962,747</u>	<u>100.00</u> %	<u>\$ 5,803,818</u>	<u>\$ 158,929</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: George Washington Carver

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,371,415		\$ 4,311,182	\$ 60,233
General Fund Reserve for Encumbrances at June 30, 2018	<u>18,904</u>		<u>18,904</u>	
General Fund Contribution	<u>4,390,319</u>	96.28 %	<u>4,330,086</u>	<u>60,233</u>
Restricted Federal Resources				
Title I, Part A	151,734	3.33	149,652	2,082
Title II, Part A	<u>17,851</u>	<u>0.39</u>	<u>17,606</u>	<u>245</u>
Restricted Federal Resources Total	<u>169,585</u>	<u>3.72</u>	<u>167,258</u>	<u>2,327</u>
Total	<u>\$ 4,559,904</u>	<u>100.00 %</u>	<u>\$ 4,497,344</u>	<u>\$ 62,560</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Harriet Tubman

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,502,604		\$ 3,405,587	\$ 97,017
General Fund Reserve for Encumbrances at June 30, 2018	18,993		18,993	
General Fund Contribution	<u>3,521,597</u>	<u>96.04</u> %	<u>3,424,580</u>	<u>97,017</u>
Restricted Federal Resources				
Title I, Part A	129,998	3.54	126,417	3,581
Title II, Part A	<u>15,294</u>	<u>0.42</u>	<u>14,873</u>	<u>421</u>
Restricted Federal Resources Total	<u>145,292</u>	<u>3.96</u>	<u>141,290</u>	<u>4,002</u>
Total	<u>\$ 3,666,889</u>	<u>100.00</u> %	<u>\$ 3,565,870</u>	<u>\$ 101,019</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: American History High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,580,012		\$ 5,491,385	\$ 88,627
General Fund Reserve for Encumbrances at June 30, 2018	8,561		8,561	
General Fund Contribution	<u>5,588,573</u>	96.91 %	<u>5,499,946</u>	<u>88,627</u>
Restricted Federal Resources				
Title I, Part A	159,258	2.76	156,732	2,526
Title II, Part A	<u>18,736</u>	<u>0.33</u>	<u>18,439</u>	<u>297</u>
Restricted Federal Resources Total	<u>177,994</u>	<u>3.09</u>	<u>175,171</u>	<u>2,823</u>
Total	<u><u>\$ 5,766,567</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,675,117</u></u>	<u><u>\$ 91,450</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Hawkins Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,791,737		\$ 5,673,557	\$ 118,180
General Fund Reserve for Encumbrances at June 30, 2018	9,128		9,128	
General Fund Contribution	<u>5,800,865</u>	<u>94.84 %</u>	<u>5,682,685</u>	<u>118,180</u>
Restricted Federal Resources				
Title I, Part A	282,568	4.62	276,811	5,757
Title II, Part A	<u>33,243</u>	<u>0.54</u>	<u>32,566</u>	<u>677</u>
Restricted Federal Resources Total	<u>315,811</u>	<u>5.16</u>	<u>309,377</u>	<u>6,434</u>
Total	<u><u>\$ 6,116,676</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,992,062</u></u>	<u><u>\$ 124,614</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Hawthorne Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,298,215		\$ 4,254,106	\$ 44,109
General Fund Reserve for Encumbrances at June 30, 2018	3,803		3,803	
General Fund Contribution	<u>4,302,018</u>	<u>96.35 %</u>	<u>4,257,909</u>	<u>44,109</u>
Restricted Federal Resources				
Title I, Part A	145,882	3.27	144,386	1,496
Title II, Part A	<u>17,163</u>	<u>0.38</u>	<u>16,987</u>	<u>176</u>
Restricted Federal Resources Total	<u>163,045</u>	<u>3.65</u>	<u>161,373</u>	<u>1,672</u>
Total	<u><u>\$ 4,465,063</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 4,419,282</u></u>	<u><u>\$ 45,781</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: John F. Kennedy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,119,394		\$ 5,097,246	\$ 22,148
General Fund Reserve for Encumbrances at June 30, 2018	8,738		8,738	
General Fund Contribution	<u>5,128,132</u>	<u>98.67</u> %	<u>5,105,984</u>	<u>22,148</u>
Restricted Federal Resources				
Title I, Part A	61,864	1.19	61,597	267
Title II, Part A	<u>7,278</u>	<u>0.14</u>	<u>7,247</u>	<u>31</u>
Restricted Federal Resources Total	<u>69,142</u>	<u>1.33</u>	<u>68,844</u>	<u>298</u>
Total	<u>\$ 5,197,274</u>	<u>100.00</u> %	<u>\$ 5,174,828</u>	<u>\$ 22,446</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Lafayette Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,395,371		\$ 7,355,255	\$ 40,116
General Fund Reserve for Encumbrances at June 30, 2018	3,487		3,487	
General Fund Contribution	<u>7,398,858</u>	<u>93.60</u> %	<u>7,358,742</u>	<u>40,116</u>
Restricted Federal Resources				
Title I, Part A	452,694	5.73	450,239	2,455
Title II, Part A	<u>53,258</u>	<u>0.67</u>	<u>52,969</u>	<u>289</u>
Restricted Federal Resources Total	<u>505,952</u>	<u>6.40</u>	<u>503,208</u>	<u>2,744</u>
Total	<u><u>\$ 7,904,810</u></u>	<u><u>100.00</u></u> %	<u><u>\$ 7,861,950</u></u>	<u><u>\$ 42,860</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Lincoln

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,252,586		\$ 4,179,337	\$ 73,249
General Fund Reserve for Encumbrances at June 30, 2018	<u>11,492</u>		<u>11,492</u>	
General Fund Contribution	<u>4,264,078</u>	<u>96.70</u> %	<u>4,190,829</u>	<u>73,249</u>
Restricted Federal Resources				
Title I, Part A	129,998	2.95	127,765	2,233
Title II, Part A	<u>15,294</u>	<u>0.35</u>	<u>15,031</u>	<u>263</u>
Restricted Federal Resources Total	<u>145,292</u>	<u>3.30</u>	<u>142,796</u>	<u>2,496</u>
Total	<u>\$ 4,409,370</u>	<u>100.00</u> %	<u>\$ 4,333,625</u>	<u>\$ 75,745</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Louise A. Spencer

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,540,283		\$ 7,496,918	\$ 43,365
General Fund Reserve for Encumbrances at June 30, 2018	20,751		20,751	
General Fund Contribution	<u>7,561,034</u>	<u>95.97</u> %	<u>7,517,669</u>	<u>43,365</u>
Restricted Federal Resources Title I, Part A	284,240	3.61	282,610	1,630
Title II, Part A	<u>33,440</u>	<u>0.42</u>	<u>33,248</u>	<u>192</u>
Restricted Federal Resources Total	<u>317,680</u>	<u>4.03</u>	<u>315,858</u>	<u>1,822</u>
Total	<u>\$ 7,878,714</u>	<u>100.00</u> %	<u>\$ 7,833,527</u>	<u>\$ 45,187</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Luis Munoz Marin (Broadway)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,023,072		\$ 6,751,559	\$ 271,513
General Fund Reserve for Encumbrances at June 30, 2018	<u>13,966</u>		<u>13,966</u>	
General Fund Contribution	<u>7,037,038</u>	<u>94.93 %</u>	<u>6,765,525</u>	<u>271,513</u>
Restricted Federal Resources				
Title I, Part A	336,490	4.54	323,507	12,983
Title II, Part A	<u>39,587</u>	<u>0.53</u>	<u>38,060</u>	<u>1,527</u>
Restricted Federal Resources Total	<u>376,077</u>	<u>5.07</u>	<u>361,567</u>	<u>14,510</u>
Total	<u><u>\$ 7,413,115</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,127,092</u></u>	<u><u>\$ 286,023</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Malcolm X. Shabazz High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,541,784		\$ 6,404,887	\$ 136,897
General Fund Reserve for Encumbrances at June 30, 2018	<u>16,850</u>		<u>16,285</u>	<u>565</u>
General Fund Contribution	<u>6,558,634</u>	<u>97.72 %</u>	<u>6,421,172</u>	<u>137,462</u>
Restricted Federal Resources				
Title I, Part A	137,104	2.04	134,230	2,874
Title II, Part A	<u>16,130</u>	<u>0.24</u>	<u>15,792</u>	<u>338</u>
Restricted Federal Resources Total	<u>153,234</u>	<u>2.28</u>	<u>150,022</u>	<u>3,212</u>
Total	<u>\$ 6,711,868</u>	<u>100.00 %</u>	<u>\$ 6,571,194</u>	<u>\$ 140,674</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: McKinley

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,601,566		\$ 6,412,136	\$ 189,430
General Fund Reserve for Encumbrances at June 30, 2018	14,611		14,611	
General Fund Contribution	<u>6,616,177</u>	<u>94.97</u> %	<u>6,426,747</u>	<u>189,430</u>
Restricted Federal Resources				
Title I, Part A	313,796	4.50	304,812	8,984
Title II, Part A	<u>36,882</u>	<u>0.53</u>	<u>35,826</u>	<u>1,056</u>
Restricted Federal Resources Total	<u>350,678</u>	<u>5.03</u>	<u>340,638</u>	<u>10,040</u>
Total	<u>\$ 6,966,855</u>	<u>100.00</u> %	<u>\$ 6,767,385</u>	<u>\$ 199,470</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Mount Vernon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,066,158		\$ 6,959,034	\$ 107,124
General Fund Reserve for Encumbrances at June 30, 2018	9,679		9,679	
General Fund Contribution	<u>7,075,837</u>	95.82 %	<u>6,968,713</u>	<u>107,124</u>
Restricted Federal Resources				
Title I, Part A	275,880	3.74	271,703	4,177
Title II, Part A	<u>32,456</u>	<u>0.44</u>	<u>31,965</u>	<u>491</u>
Restricted Federal Resources Total	<u>308,336</u>	<u>4.18</u>	<u>303,668</u>	<u>4,668</u>
Total	<u><u>\$ 7,384,173</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,272,381</u></u>	<u><u>\$ 111,792</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Salome Ureña (North Tenth Street)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,635,371		\$ 2,621,133	\$ 14,238
General Fund Reserve for Encumbrances at June 30, 2018	<u>2,178</u>		<u>2,178</u>	
General Fund Contribution	<u>2,637,549</u>	<u>100.00</u> %	<u>2,623,311</u>	<u>14,238</u>
Total	<u>\$ 2,637,549</u>	<u>100.00</u> %	<u>\$ 2,623,311</u>	<u>\$ 14,238</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Newark Leadership Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Reserve for Encumbrances at June 30, 2018	\$ 13,436		\$ 13,235	201
General Fund Contribution	13,436	100.00 %	13,235	201
Total	<u>\$ 13,436</u>	<u>100.00 %</u>	<u>\$ 13,235</u>	<u>\$ 201</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Newark Vocational (West Side Campus)

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Reserve for Encumbrances at June 30, 2018	\$ 43,901		\$ 16,085	\$ 27,816
General Fund Contribution	43,901	100.00 %	16,085	27,816
Total	<u>\$ 43,901</u>	<u>100.00 %</u>	<u>\$ 16,085</u>	<u>\$ 27,816</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Ivy Hill

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,522,476		\$ 5,372,339	\$ 150,137
General Fund Reserve for Encumbrances at June 30, 2018	2,088		2,088	
General Fund Contribution	<u>5,524,564</u>	96.48 %	<u>5,374,427</u>	<u>150,137</u>
Restricted Federal Resources				
Title I, Part A	180,576	3.15	175,669	4,907
Title II, Part A	<u>21,244</u>	<u>0.37</u>	<u>20,667</u>	<u>577</u>
Restricted Federal Resources Total	<u>201,820</u>	<u>3.52</u>	<u>196,336</u>	<u>5,484</u>
Total	<u>\$ 5,726,384</u>	<u>100.00 %</u>	<u>\$ 5,570,763</u>	<u>\$ 155,621</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Oliver Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,632,632		\$ 7,398,302	\$ 234,330
General Fund Reserve for Encumbrances at June 30, 2018	5,422		5,422	
General Fund Contribution	<u>7,638,054</u>	94.72 %	<u>7,403,724</u>	<u>234,330</u>
Restricted Federal Resources				
Title I, Part A	380,798	4.72	369,115	11,683
Title II, Part A	44,800	0.56	43,426	1,374
Restricted Federal Resources Total	<u>425,598</u>	5.28	<u>412,541</u>	<u>13,057</u>
Total	<u><u>\$ 8,063,652</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,816,265</u></u>	<u><u>\$ 247,387</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: New Park

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,595,671		\$ 6,367,448	\$ 228,223
General Fund Reserve for Encumbrances at June 30, 2018	<u>5,448</u>		<u>5,448</u>	
General Fund Contribution	<u>6,601,119</u>	<u>95.03 %</u>	<u>6,372,896</u>	<u>228,223</u>
Restricted Federal Resources				
Title I, Part A	308,902	4.45	298,222	10,680
Title II, Part A	<u>36,341</u>	<u>0.52</u>	<u>35,085</u>	<u>1,256</u>
Restricted Federal Resources Total	<u>345,243</u>	<u>4.97</u>	<u>333,307</u>	<u>11,936</u>
Total	<u>\$ 6,946,362</u>	<u>100.00 %</u>	<u>\$ 6,706,203</u>	<u>\$ 240,159</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Peshine Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,970,148		\$ 5,786,094	\$ 184,054
General Fund Reserve for Encumbrances at June 30, 2018	44,879		44,879	
General Fund Contribution	<u>6,015,027</u>	<u>95.14 %</u>	<u>5,830,973</u>	<u>184,054</u>
Restricted Federal Resources				
Title I, Part A	275,044	4.35	266,628	8,416
Title II, Part A	<u>32,358</u>	<u>0.51</u>	<u>31,368</u>	<u>990</u>
Restricted Federal Resources Total	<u>307,402</u>	<u>4.86</u>	<u>297,996</u>	<u>9,406</u>
Total	<u><u>\$ 6,322,429</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 6,128,969</u></u>	<u><u>\$ 193,460</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Quitman Community

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,667,810		\$ 5,523,606	\$ 144,204
General Fund Reserve for Encumbrances at June 30, 2018	6,774		6,774	
General Fund Contribution	<u>5,674,584</u>	95.99 %	<u>5,530,380</u>	<u>144,204</u>
Restricted Federal Resources				
Title I, Part A	212,344	3.59	206,948	5,396
Title II, Part A	<u>24,982</u>	<u>0.42</u>	<u>24,347</u>	<u>635</u>
Restricted Federal Resources Total	<u>237,326</u>	<u>4.01</u>	<u>231,295</u>	<u>6,031</u>
Total	<u><u>\$ 5,911,910</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 5,761,675</u></u>	<u><u>\$ 150,235</u></u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Rafael Hernandez

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,589,698		\$ 5,459,918	\$ 129,780
General Fund Reserve for Encumbrances at June 30, 2018	19,614		19,614	
General Fund Contribution	<u>5,609,312</u>	<u>93.90</u> %	<u>5,479,532</u>	<u>129,780</u>
Restricted Federal Resources				
Title I, Part A	327,315	5.48	319,742	7,573
Title II, Part A	<u>37,128</u>	<u>0.62</u>	<u>36,269</u>	<u>859</u>
Restricted Federal Resources Total	<u>364,443</u>	<u>6.10</u>	<u>356,011</u>	<u>8,432</u>
Total	<u>\$ 5,973,755</u>	<u>100.00</u> %	<u>\$ 5,835,543</u>	<u>\$ 138,212</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Ridge Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,400,611		\$ 6,365,728	\$ 34,883
General Fund Reserve for Encumbrances at June 30, 2018	18,550		18,550	
General Fund Contribution	<u>6,419,161</u>	<u>95.98</u> %	<u>6,384,278</u>	<u>34,883</u>
Restricted Federal Resources				
Title I, Part A	240,350	3.60	239,044	1,306
Title II, Part A	<u>28,276</u>	<u>0.42</u>	<u>28,122</u>	<u>154</u>
Restricted Federal Resources Total	<u>268,626</u>	<u>4.02</u>	<u>267,166</u>	<u>1,460</u>
Total	<u>\$ 6,687,787</u>	<u>100.00</u> %	<u>\$ 6,651,444</u>	<u>\$ 36,343</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Roberto Clemente

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,133,627		\$ 4,996,361	\$ 137,266
General Fund Reserve for Encumbrances at June 30, 2018	5,883		5,883	
General Fund Contribution	<u>5,139,510</u>	<u>95.74</u> %	<u>5,002,244</u>	<u>137,266</u>
Restricted Federal Resources				
Title I, Part A	204,524	3.81	199,062	5,462
Title II, Part A	<u>24,096</u>	<u>0.45</u>	<u>23,452</u>	<u>644</u>
Restricted Federal Resources Total	<u>228,620</u>	<u>4.26</u>	<u>222,514</u>	<u>6,106</u>
Total	<u>\$ 5,368,130</u>	<u>100.00</u> %	<u>\$ 5,224,758</u>	<u>\$ 143,372</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Science High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 9,363,995		\$ 9,335,928	\$ 28,067
General Fund Reserve for Encumbrances at June 30, 2018	46,083		46,083	
General Fund Contribution	<u>9,410,078</u>	<u>97.04</u> %	<u>9,382,011</u>	<u>28,067</u>
Restricted Federal Resources				
Title I, Part A	256,652	2.65	255,886	766
Title II, Part A	<u>30,194</u>	<u>0.31</u>	<u>30,104</u>	<u>90</u>
Restricted Federal Resources Total	<u>286,846</u>	<u>2.96</u>	<u>285,990</u>	<u>856</u>
Total	<u>\$ 9,696,924</u>	<u>100.00</u> %	<u>\$ 9,668,001</u>	<u>\$ 28,923</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: South Seventeenth Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,249,157		\$ 5,133,110	\$ 116,047
General Fund Reserve for Encumbrances at June 30, 2018	20,954		20,954	
General Fund Contribution	<u>5,270,111</u>	<u>96.40</u> %	<u>5,154,064</u>	<u>116,047</u>
Restricted Federal Resources				
Title I, Part A	175,978	3.22	172,103	3,875
Title II, Part A	<u>20,703</u>	<u>0.38</u>	<u>20,247</u>	<u>456</u>
Restricted Federal Resources Total	<u>196,681</u>	<u>3.60</u>	<u>192,350</u>	<u>4,331</u>
Total	<u>\$ 5,466,792</u>	<u>100.00</u> %	<u>\$ 5,346,414</u>	<u>\$ 120,378</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: South Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,263,801		\$ 6,977,792	\$ 286,009
General Fund Reserve for Encumbrances at June 30, 2018	35,109		33,644	1,465
	<u>7,298,910</u>	<u>96.26</u> %	<u>7,011,436</u>	<u>287,474</u>
Restricted Federal Resources				
Title I, Part A	253,726	3.35	243,733	9,993
Title II, Part A	29,850	0.39	28,674	1,176
	<u>283,576</u>	<u>3.74</u>	<u>272,407</u>	<u>11,169</u>
Restricted Federal Resources Total				
Total	<u>\$ 7,582,486</u>	<u>100.00</u> %	<u>\$ 7,283,843</u>	<u>\$ 298,643</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Speedway Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,693,961		\$ 5,478,573	\$ 215,388
General Fund Reserve for Encumbrances at June 30, 2018	16,585		16,585	
General Fund Contribution	<u>5,710,546</u>	95.10 %	<u>5,495,158</u>	<u>215,388</u>
Restricted Federal Resources Title I, Part A	263,340	4.39	253,407	9,933
Title II, Part A	<u>30,981</u>	<u>0.51</u>	<u>29,812</u>	<u>1,169</u>
Restricted Federal Resources Total	<u>294,321</u>	<u>4.90</u>	<u>283,219</u>	<u>11,102</u>
Total	<u>\$ 6,004,867</u>	<u>100.00 %</u>	<u>\$ 5,778,377</u>	<u>\$ 226,490</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,871,262		\$ 3,789,372	\$ 81,890
General Fund Reserve for Encumbrances at June 30, 2018	19,083		19,083	
General Fund Contribution	<u>3,890,345</u>	<u>95.09</u> %	<u>3,808,455</u>	<u>81,890</u>
Restricted Federal Resources				
Title I, Part A	179,740	4.39	175,957	3,783
Title II, Part A	<u>21,146</u>	<u>0.52</u>	<u>20,701</u>	<u>445</u>
Restricted Federal Resources Total	<u>200,886</u>	<u>4.91</u>	<u>196,658</u>	<u>4,228</u>
Total	<u>\$ 4,091,231</u>	<u>100.00</u> %	<u>\$ 4,005,113</u>	<u>\$ 86,118</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,225,894		\$ 7,183,616	\$ 42,278
General Fund Reserve for Encumbrances at June 30, 2018	18,348		18,348	
General Fund Contribution	<u>7,244,242</u>	<u>96.76</u> %	<u>7,201,964</u>	<u>42,278</u>
Restricted Federal Resources				
Title I, Part A	217,360	2.90	216,091	1,269
Title II, Part A	<u>25,572</u>	<u>0.34</u>	<u>25,423</u>	<u>149</u>
Restricted Federal Resources Total	<u>242,932</u>	<u>3.24</u>	<u>241,514</u>	<u>1,418</u>
Total	<u>\$ 7,487,174</u>	<u>100.00</u> %	<u>\$ 7,443,478</u>	<u>\$ 43,696</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,749,759		\$ 5,558,226	\$ 191,533
General Fund Reserve for Encumbrances at June 30, 2018	13,452		13,175	277
General Fund Contribution	<u>5,763,211</u>	<u>95.26</u> %	<u>5,571,401</u>	<u>191,810</u>
Restricted Federal Resources				
Title I, Part A	256,652	4.24	248,110	8,542
Title II, Part A	<u>30,194</u>	<u>0.50</u>	<u>29,189</u>	<u>1,005</u>
Restricted Federal Resources Total	<u>286,846</u>	<u>4.74</u>	<u>277,299</u>	<u>9,547</u>
Total	<u>\$ 6,050,057</u>	<u>100.00</u> %	<u>\$ 5,848,700</u>	<u>\$ 201,357</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: University High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,093,885		\$ 6,030,288	\$ 63,597
General Fund Reserve for Encumbrances at June 30, 2018	23,036		21,229	1,807
General Fund Contribution	<u>6,116,921</u>	<u>97.02</u> %	<u>6,051,517</u>	<u>65,404</u>
Restricted Federal Resources Title I, Part A	168,036	2.66	166,239	1,797
Title II, Part A	<u>19,769</u>	<u>0.32</u>	<u>19,558</u>	<u>211</u>
Restricted Federal Resources Total	<u>187,805</u>	<u>2.98</u>	<u>185,797</u>	<u>2,008</u>
Total	<u>\$ 6,304,726</u>	<u>100.00</u> %	<u>\$ 6,237,314</u>	<u>\$ 67,412</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,927,321		\$ 5,758,963	\$ 168,358
General Fund Reserve for Encumbrances at June 30, 2018	<u>5,505</u>		<u>5,505</u>	
General Fund Contribution	<u>5,932,826</u>	<u>98.30</u> %	<u>5,764,468</u>	<u>168,358</u>
Restricted Federal Resources				
Title I, Part A	91,960	1.52	89,350	2,610
Title II, Part A	<u>10,819</u>	<u>0.18</u>	<u>10,512</u>	<u>307</u>
Restricted Federal Resources Total	<u>102,779</u>	<u>1.70</u>	<u>99,862</u>	<u>2,917</u>
Total	<u>\$ 6,035,605</u>	<u>100.00</u> %	<u>\$ 5,864,330</u>	<u>\$ 171,275</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: West Side Campus

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,823,573		\$ 8,659,444	\$ 164,129
General Fund Contribution	8,823,573	98.05 %	8,659,444	164,129
Restricted Federal Resources Title I, Part A	157,168	1.75	154,244	2,924
Title II, Part A	18,490	0.20	18,146	344
Restricted Federal Resources Total	175,658	1.95	172,390	3,268
Total	\$ 8,999,231	100.00 %	\$ 8,831,834	\$ 167,397

Newark Board of Education
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2019

School: Wilson Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 9,230,163		\$ 8,910,343	\$ 319,820
General Fund Reserve for Encumbrances at June 30, 2018	<u>23,287</u>		<u>23,287</u>	
General Fund Contribution	<u>9,253,450</u>	<u>95.52</u> %	<u>8,933,630</u>	<u>319,820</u>
Restricted Federal Resources				
Title I, Part A	388,740	4.01	375,304	13,436
Title II, Part A	<u>45,734</u>	<u>0.47</u>	<u>44,153</u>	<u>1,581</u>
Restricted Federal Resources Total	<u>434,474</u>	<u>4.48</u>	<u>419,457</u>	<u>15,017</u>
Total	<u>\$ 9,687,924</u>	<u>100.00</u> %	<u>\$ 9,353,087</u>	<u>\$ 334,837</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

District-Wide Expense	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 7,956,453	\$ 435,755	\$ 8,392,208	\$ 8,316,577	\$ 75,631
Grades 1- 5	50,452,919	1,308,536	51,761,455	51,410,415	351,040
Grades 6-8	36,554,006	(670,460)	35,883,546	35,514,640	368,906
Grades 9-12	42,080,350	842,009	42,922,359	42,840,942	81,417
Undistributed Instruction:					
Other Salaries of Instruction	3,418,667	(13,347)	3,405,320	3,338,860	66,460
Purchased Professional - Educational Services	10,000	2,000	12,000	10,400	1,600
Purchased Technical Services	40,536	69,806	110,342	45,751	64,591
Other Purchased Services	23,646		23,646	4,259	19,387
General Supplies	4,480,699	(126,678)	4,354,021	3,631,836	722,185
Textbooks	350,721	(94,040)	256,681	126,466	130,215
Other Objects	669,949	25,275	695,224	499,925	195,299
Total Regular Programs	146,037,946	1,778,856	147,816,802	145,740,071	2,076,731
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	853,916	(76,262)	777,654	769,654	8,000
Other Salaries for Instruction	35,588	3,289	38,877	17,613	21,264
General Supplies	4,163	(39)	4,124	361	3,763
Total Cognitive - Mild	893,667	(73,012)	820,655	787,628	33,027
Cognitive - Moderate:					
Salaries of Teachers	290,159	(85,000)	205,159	200,130	5,029
Other Salaries for Instruction	5,460	19,000	24,460	24,072	388
General Supplies	7,908		7,908	7,886	22
Other Objects	2,500	(2,500)			
Total Cognitive - Moderate	306,027	(68,500)	237,527	232,088	5,439
Learning and/or Language Disabilities:					
Salaries of Teachers	9,341,923	(958,883)	8,383,040	8,251,767	131,273
Other Salaries of Instruction	612,950	55,359	668,309	515,462	152,847
Purchased Technical Services	4,000	(4,000)			
Other Purchased Services	8,760	(8,414)	346		346
General Supplies	169,258	(24,100)	145,158	93,171	51,987
Textbooks	5,034	(500)	4,534	4,366	168
Other Objects	3,708		3,708	3,156	552
Total Learning and/or Language Disabilities	10,145,633	(940,538)	9,205,095	8,867,922	337,173
Auditory Impairments:					
Salaries of Teachers	982,581	(80,840)	901,741	901,741	
Other Salaries for Instruction	447,243	104,118	551,361	518,562	32,799
Purchased Professional & Educational Services	30,000		30,000		30,000
General Supplies	17,921		17,921	13,955	3,966
Total Auditory Impairments	1,477,745	23,278	1,501,023	1,434,258	66,765
Behavioral Disabilities:					
Salaries of Teachers	2,586,388	106,820	2,693,208	2,666,291	26,917
Other Salaries of Instruction	641,085	(8,254)	632,831	566,293	66,538
Purchased Professional & Educational Services	11,500		11,500	7,500	4,000
General Supplies	41,904	(9)	41,895	41,041	854
Other Objects	3,000		3,000	2,000	1,000
Total Behavioral Disabilities	3,283,877	98,557	3,382,434	3,283,125	99,309

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Multiple Disabilities:					
Salaries of Teachers	\$ 2,867,381	\$ (15,834)	\$ 2,851,547	\$ 2,757,954	\$ 93,593
Other Salaries for Instruction	803,042	103,624	906,666	864,143	42,523
Purchased Professional & Educational Services	7,000	(3,000)	4,000	4,000	4,000
Other Purchased Services	2,500		2,500	2,500	2,500
General Supplies	54,558	(17,157)	37,401	28,529	8,872
Other Objects	8,749		8,749	3,844	4,905
Total Multiple Disabilities	3,743,230	67,633	3,810,863	3,654,470	156,393
Resource Room/Resource Center:					
Salaries of Teachers	14,050,888	(215,701)	13,835,187	13,682,818	152,369
Other Salaries for Instruction	347,672	(35,496)	312,176	178,770	133,406
General Supplies	147,850	(39,756)	108,094	85,717	22,377
Textbooks	10,000	(6,000)	4,000		4,000
Other Objects	16,550	(3,000)	13,550	5,868	7,682
Total Resource Room/Resource Center	14,572,960	(299,953)	14,273,007	13,953,173	319,834
Autism:					
Salaries of Teachers	5,573,909	(448,719)	5,125,190	5,103,244	21,946
Other Salaries for Instruction	1,801,719	80,425	1,882,144	1,851,487	30,657
Purchased Professional & Educational Services	11,000		11,000		11,000
Purchased Technical Services	1,000		1,000		1,000
General Supplies	92,929	(10,810)	82,119	74,811	7,308
Other Objects	4,600		4,600	3,993	607
Total Autism	7,485,157	(379,104)	7,106,053	7,033,535	72,518
Total Special Education	41,908,296	(1,571,639)	40,336,657	39,246,199	1,090,458
Bilingual Education:					
Salaries of Teachers	20,966,352	(1,493,084)	19,473,268	19,223,661	249,607
Other Salaries for Instruction	1,199,313	117,854	1,317,167	1,157,817	159,350
Purchased Professional - Educational Services	1,000	(1,000)			
General Supplies	104,961	(10,701)	94,260	74,205	20,055
Textbooks	15,715	(6,700)	9,015		9,015
Other Objects	13,540	(2,500)	11,040	1,705	9,335
Total Bilingual Education	22,300,881	(1,396,131)	20,904,750	20,457,388	447,362
School Sponsored Co-curricular Activities:					
Salaries	1,221,015	(90,870)	1,130,145	1,056,563	73,582
Purchased Professional - Educational Services	33,000		33,000		33,000
Purchased Services	1,300		1,300		1,300
Supplies and Materials	108,807	(35,799)	73,008	41,814	31,194
Other Objects	14,000	(1,500)	12,500	11,619	881
Total School Sponsored Co-curricular Activities	1,378,122	(128,169)	1,249,953	1,109,996	139,957
School Sponsored Athletics:					
Salaries	2,210,320	268,876	2,479,196	2,409,508	69,688
Supplies and Materials	473,882	9,451	483,333	396,696	86,637
Other Objects	192,440	22,245	214,685	207,856	6,829
Total School Sponsored Athletics	2,876,642	300,572	3,177,214	3,014,060	163,154
Before/After School Programs:					
Salaries of Teachers	1,706,833	(36,002)	1,670,831	1,365,774	305,057
Other Salaries for Instruction	101,201	27,234	128,435	112,354	16,081
Total Before/After School Programs	1,808,034	(8,768)	1,799,266	1,478,128	321,138

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Alternative Education Programs - Instruction:					
Salaries of Teachers	\$ 646,397	\$ 14,000	\$ 660,397	\$ 642,418	\$ 17,979
Purchased Professional & Technical Services	102,000		102,000	60,927	41,073
Supplies and Materials	9,815		9,815	9,140	675
Other Objects	215		215	213	2
Total Alternative Education Programs - Instruction	758,427	14,000	772,427	712,698	59,729
Alternative Education Programs - Support Services:					
Salaries	891,110	(92,450)	798,660	745,021	53,639
Salaries of Family/Parent Liaison	54,488	1,500	55,988	55,528	460
Total Alternative Education Programs - Support Services	945,598	(90,950)	854,648	800,549	54,099
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	559,555	21,618	581,173	579,024	2,149
Purchased Professional & Technical Services	374,805	157,380	532,185	431,956	100,229
Total Other Supplemental/At-Risk Programs - Instruction	934,360	178,998	1,113,358	1,010,980	102,378
Total Instruction	218,948,306	(923,231)	218,025,075	213,570,069	4,455,006
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	4,347,578	82,137	4,429,715	4,325,652	104,063
Salaries of Family Liaisons/Comm Parent Inv. Specialists	2,244,561	(68,939)	2,175,622	2,094,638	80,984
Other Purchased Services	12,000	(7,500)	4,500		4,500
Supplies and Materials	26,560	(5,602)	20,958	13,079	7,879
Other Objects	4,150		4,150	1,897	2,253
Total Attendance and Social Work Services	6,634,849	96	6,634,945	6,435,266	199,679
Health Services:					
Salaries	6,911,088	(213,358)	6,697,730	6,572,259	125,471
Other Salaries	222,086	13,657	235,743	216,828	18,915
Supplies and Materials	78,572	(10,294)	68,278	43,536	24,742
Other Objects	200		200		200
Total Health Services	7,211,946	(209,995)	7,001,951	6,832,623	169,328
Guidance:					
Salaries of Other Professional Staff	6,229,134	167,578	6,396,712	6,345,224	51,488
Salaries of Secretarial and Clerical Assistants	55,233		55,233	54,127	1,106
Other Salaries	701,396	(5,783)	695,613	651,731	43,882
Purchased Professional - Educational Services	29,600	6,466	36,066	18,634	17,432
Supplies and Materials	29,501	(6,683)	22,818	16,400	6,418
Other Objects	8,771	(90)	8,681	5,870	2,811
Total Guidance	7,053,635	161,488	7,215,123	7,091,986	123,137
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	7,156,756	638,901	7,795,657	7,681,091	114,566
Salaries of Other Professional Staff	778,814	33,354	812,168	809,995	2,173
Salaries of Secretarial and Clerical Assistants	1,732,127	(56,483)	1,675,644	1,647,648	27,996
Other Salaries	811,278	(36,570)	774,708	760,663	14,045
Salaries of Facilitators, Math & Literacy Coaches	7,223,009	383,852	7,606,861	7,485,437	121,424
Purchased Professional –Educational Services	301,930	(9,903)	292,027	203,228	88,799
Other Purchased Services	8,000	(4,000)	4,000		4,000
Supplies and Materials	65,632	702	66,334	25,190	41,144
Other Objects	96,919	5,396	102,315	77,938	24,377
Total Improvement of Instruction Services	18,174,465	955,249	19,129,714	18,691,190	438,524

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 1,132,992	\$ (154,658)	\$ 978,334	\$ 968,425	\$ 9,909
Supplies and Materials	68,934	(8,715)	60,219	47,519	12,700
Other Objects	6,296	(2,366)	3,930	3,930	
Total Educational Media/Library Services	1,208,222	(165,739)	1,042,483	1,019,874	22,609
Instructional Staff Training Services:					
Purchased Professional –Educational Services	392,690	(26,782)	365,908	174,232	191,676
Other Purchased Services	36,500	(3,227)	33,273	10,943	22,330
Supplies and Materials	47,953	20,500	68,453	44,745	23,708
Other Objects	20,250	(3,050)	17,200	3,031	14,169
Total Instructional Staff Training Services	497,393	(12,559)	484,834	232,951	251,883
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	14,956,578	692,578	15,649,156	15,578,964	70,192
Salaries of Secretarial and Clerical Assistants	6,182,378	(278,623)	5,903,755	5,759,014	144,741
Other Salaries	6,344,012	(305,345)	6,038,667	5,898,416	140,251
Purchased Professional and Technical Services	41,000		41,000	40,045	955
Other Purchased Services	1,048,002	(14,436)	1,033,566	599,307	434,259
Supplies and Materials	509,532	27,696	537,228	333,860	203,368
Other Objects	388,652	37,574	426,226	262,848	163,378
Total Support Services – School Administration	29,470,154	159,444	29,629,598	28,472,454	1,157,144
Security:					
Salaries	8,026,862	(312,572)	7,714,290	7,414,951	299,339
General Supplies	81,354	(14,599)	66,755	46,148	20,607
Total Security	8,108,216	(327,171)	7,781,045	7,461,099	319,946
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	743,293	138,421	881,714	569,601	312,113
Total Student Transportation Services	743,293	138,421	881,714	569,601	312,113
Unallocated Benefits:					
Health Benefits	58,945,611	16,215	58,961,826	58,961,826	
Total Unallocated Benefits	58,945,611	16,215	58,961,826	58,961,826	-
Total Undistributed Expenditures	138,047,784	715,449	138,763,233	135,768,870	2,994,363
Total Expenditures - Current Expense	356,996,090	(207,782)	356,788,308	349,338,939	7,449,369
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	10,000	(10,000)			
Grades 1-5	161,601	46,047	207,648	150,917	56,731
Grades 6-8	29,887	(24,835)	5,052	3,552	1,500
Grades 9-12	84,835	18,466	103,301	99,841	3,460
Special Education - Instruction:					
Language and/or Learning Disabilities	62,915	(27,766)	35,149	31,790	3,359
Resource Room/Resource Center	20,000	(706)	19,294	13,780	5,514
Autism	6,000	(6,000)			
Undistributed Expenditures:					
School Administration	43,550	(7,000)	36,550	18,008	18,542
Security	4,500		4,500	2,400	2,100
Non-Instructional Equipment	452,132	219,576	671,708	577,296	94,412
Total Equipment and Capital outlay	875,420	207,782	1,083,202	897,584	185,618
Total Expenditures - School Based	357,871,510	-	357,871,510	350,236,523	7,634,987

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

District-Wide	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 356,784,297		\$ 356,784,297	\$ 350,310,370	\$ (6,473,927)
Total Other Financing Sources	356,784,297	-	356,784,297	350,310,370	(6,473,927)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,087,213)		(1,087,213)	73,847	1,161,060
Fund Balances, July 1	1,087,213		1,087,213	1,087,213	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,161,060	\$ 1,161,060

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2019

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 253,636	\$ 14,360	\$ 267,996	\$ 267,996	
Grades 1- 5	1,552,210	(41)	1,552,169	1,552,169	
Grades 6-8	1,106,146	34,070	1,140,216	1,140,216	
Undistributed Instruction:					
Other Salaries of Instruction	101,962	371	102,333	102,333	
Purchased Technical Services		19,620	19,620	19,620	
General Supplies	54,351	1,264	55,615	52,729	\$ 2,886
Textbooks	500		500	364	136
Other Objects	5,764	10,485	16,249	11,090	5,159
Total Regular Programs	3,074,569	80,129	3,154,698	3,146,517	8,181
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	134,254	(21,570)	112,684	112,684	
Other Salaries of Instruction	35,918	(224)	35,694	35,694	
General Supplies	6,471	(5,803)	668	185	483
Total Learning and/or Language Disabilities	176,643	(27,597)	149,046	148,563	483
Resource Room/Resource Center:					
Salaries of Teachers	355,100	(41,692)	313,408	313,408	
Other Salaries of Instruction	9,100	3,517	12,617	12,617	
General Supplies	5,662	(5,419)	243	242	1
Total Resource Room/Resource Center	369,862	(43,594)	326,268	326,267	1
Total Special Education	546,505	(71,191)	475,314	474,830	484
Bilingual Education:					
Salaries of Teachers	809,232	(13,384)	795,848	795,848	
Other Salaries of Instruction	51,445	584	52,029	52,029	
General Supplies	12,674	(7,995)	4,679	3,709	970
Total Bilingual Education	873,351	(20,795)	852,556	851,586	970
School Sponsored Co-curricular Activities:					
Salaries	19,371	3,181	22,552	22,552	
Total School Sponsored Co-curricular Activities	19,371	3,181	22,552	22,552	-
School Sponsored Athletics:					
Salaries	10,984	3,028	14,012	14,012	
Supplies and Materials	1,250		1,250	796	454
Total School Sponsored Athletics	12,234	3,028	15,262	14,808	454
Before/After School Programs:					
Salaries of Teachers	80,068	(42,042)	38,026	35,325	2,701
Other Salaries for Instruction	4,000	1,849	5,849	5,849	
Total Before/After School Programs	84,068	(40,193)	43,875	41,174	2,701
Total Instruction	4,610,098	(45,841)	4,564,257	4,551,467	12,790
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	54,108	92	54,200	54,200	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,539	179	36,718	36,718	
Supplies and Materials	1,000	(348)	652	652	
Other Objects	500		500		500
Total Attendance and Social Work Services	92,147	(77)	92,070	91,570	500
Health Services:					
Salaries	99,004	(1,116)	97,888	97,888	
Other Salaries	1,558	(189)	1,369	1,369	
Supplies and Materials	541		541	348	193
Total Health Services	101,103	(1,305)	99,798	99,605	193

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 80,546	\$ 8,577	\$ 89,123	\$ 89,123	
Supplies and Materials	500		500	404	\$ 96
Total Guidance	81,046	8,577	89,623	89,527	96
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	122,144	2,070	124,214	124,214	
Salaries of Secretarial and Clerical Assistants	55,294	1,613	56,907	56,907	
Salaries of Facilitators, Math & Literacy Coaches	117,925	(5,898)	112,027	112,027	
Other Objects	500	(500)			
Total Improvement of Instruction Services	295,863	(2,715)	293,148	293,148	-
Educational Media/Library Services:					
Supplies and Materials	1,000	(500)	500		500
Total Educational Media/Library Services	1,000	(500)	500	-	500
Instructional Staff Training Services:					
Purchased Professional – Education Services	500	549	1,049	1,049	
Total Instructional Staff Training Services	500	549	1,049	1,049	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,517	5,332	269,849	269,849	
Salaries of Secretarial and Clerical Assistants	55,294	4,445	59,739	59,739	
Other Salaries	120,317	9,967	130,284	130,284	
Other Purchased Services	18,777		18,777	13,182	5,595
Supplies and Materials	20,950	(1,000)	19,950	15,874	4,076
Other Objects	5,545	17,000	22,545	2,116	20,429
Total Support Services – School Administration	485,400	35,744	521,144	491,044	30,100
Security:					
Salaries	83,261	719	83,980	83,980	
General Supplies	1,257	(1,257)			
Total Security	84,518	(538)	83,980	83,980	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	7,500	5,000	12,500	7,856	4,644
Total Student Transportation Services	7,500	5,000	12,500	7,856	4,644
Unallocated Benefits:					
Health Benefits	1,164,280		1,164,280	1,164,280	
Total Unallocated Benefits	1,164,280	-	1,164,280	1,164,280	
Total Undistributed Expenditures	2,313,357	44,735	2,358,092	2,322,059	36,033
Total Expenditures - Current Expense	6,923,455	(1,106)	6,922,349	6,873,526	48,823
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	40,236	1,104	41,340	41,340	
Total Equipment	40,236	1,104	41,340	41,340	-
Total Expenditures - School Based	6,963,691	(2)	6,963,689	6,914,866	48,823
Other Financing Sources:					
Transfers In	6,951,881	(2)	6,951,879	6,909,618	(42,261)
Total Other Financing Sources	6,951,881	(2)	6,951,879	6,909,618	(42,261)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,810)		(11,810)	(5,248)	6,562
Fund Balances, July 1	11,810		11,810	11,810	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,562	\$ 6,562

Newark Board of Education
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2019

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 253,636	\$ 14,360	\$ 267,996	\$ 267,996	
Grades 1- 5	1,552,210	(41)	1,552,169	1,552,169	
Grades 6-8	1,106,146	34,070	1,140,216	1,140,216	
Undistributed Instruction:					
Other Salaries of Instruction	101,962	371	102,333	102,333	
Purchased Technical Services		19,620	19,620	19,620	
General Supplies	54,351	1,264	55,615	52,729	\$ 2,886
Textbooks	500		500	364	136
Other Objects	5,764	10,485	16,249	11,090	5,159
Total Regular Programs	3,074,569	80,129	3,154,698	3,146,517	8,181
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	134,254	(21,570)	112,684	112,684	
Other Salaries of Instruction	35,918	(224)	35,694	35,694	
General Supplies	6,471	(5,803)	668	185	483
Total Learning and/or Language Disabilities	176,643	(27,597)	149,046	148,563	483
Resource Room/Resource Center:					
Salaries of Teachers	355,100	(41,692)	313,408	313,408	
Other Salaries of Instruction	9,100	3,517	12,617	12,617	
General Supplies	5,662	(5,419)	243	242	1
Total Resource Room/Resource Center	369,862	(43,594)	326,268	326,267	1
Total Special Education	546,505	(71,191)	475,314	474,830	484
Bilingual Education:					
Salaries of Teachers	809,232	(13,384)	795,848	795,848	
Other Salaries of Instruction	51,445	584	52,029	52,029	
General Supplies	12,674	(7,995)	4,679	3,709	970
Total Bilingual Education	873,351	(20,795)	852,556	851,586	970
School Sponsored Co-curricular Activities:					
Salaries	19,371	3,181	22,552	22,552	
Total School Sponsored Co-curricular Activities	19,371	3,181	22,552	22,552	-
School Sponsored Athletics:					
Salaries	10,984	3,028	14,012	14,012	
Supplies and Materials	1,250		1,250	796	454
Total School Sponsored Athletics	12,234	3,028	15,262	14,808	454
Before/After School Programs:					
Salaries of Teachers	80,068	(42,042)	38,026	35,325	2,701
Other Salaries for Instruction	4,000	1,849	5,849	5,849	
Total Before/After School Programs	84,068	(40,193)	43,875	41,174	2,701
Total Instruction	4,610,098	(45,841)	4,564,257	4,551,467	12,790
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	54,108	92	54,200	54,200	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,539	179	36,718	36,718	
Supplies and Materials	1,000	(348)	652	652	
Other Objects	500		500		500
Total Attendance and Social Work Services	92,147	(77)	92,070	91,570	500
Health Services:					
Salaries	99,004	(1,116)	97,888	97,888	
Other Salaries	1,558	(189)	1,369	1,369	
Supplies and Materials	541		541	348	193
Total Health Services	101,103	(1,305)	99,798	99,605	193

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Abington Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 80,546	\$ 8,577	\$ 89,123	\$ 89,123	
Supplies and Materials	500		500	404	\$ 96
Total Guidance	81,046	8,577	89,623	89,527	96
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	122,144	2,070	124,214	124,214	
Salaries of Secretarial and Clerical Assistants	55,294	1,613	56,907	56,907	
Salaries of Facilitators, Math & Literacy Coaches	117,925	(5,898)	112,027	112,027	
Other Objects	500	(500)			
Total Improvement of Instruction Services	295,863	(2,715)	293,148	293,148	-
Educational Media/Library Services:					
Supplies and Materials	1,000	(500)	500		500
Total Educational Media/Library Services	1,000	(500)	500	-	500
Instructional Staff Training Services:					
Purchased Professional –Education Services	500	549	1,049	1,049	
Total Instructional Staff Training Services	500	549	1,049	1,049	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	264,517	5,332	269,849	269,849	
Salaries of Secretarial and Clerical Assistants	55,294	4,445	59,739	59,739	
Other Salaries	120,317	9,967	130,284	130,284	
Other Purchased Services	18,777		18,777	13,182	5,595
Supplies and Materials	20,950	(1,000)	19,950	15,874	4,076
Other Objects	5,545	17,000	22,545	2,116	20,429
Total Support Services – School Administration	485,400	35,744	521,144	491,044	30,100
Security:					
Salaries	83,261	719	83,980	83,980	
General Supplies	1,257	(1,257)			
Total Security	84,518	(538)	83,980	83,980	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,500	5,000	12,500	7,856	4,644
Total Student Transportation Services	7,500	5,000	12,500	7,856	4,644
Unallocated Benefits:					
Health Benefits	1,164,280		1,164,280	1,164,280	
Total Unallocated Benefits	1,164,280	-	1,164,280	1,164,280	
Total Undistributed Expenditures	2,313,357	44,735	2,358,092	2,322,059	36,033
Total Expenditures - Current Expense	6,923,455	(1,106)	6,922,349	6,873,526	48,823
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	40,236	1,104	41,340	41,340	
Total Equipment	40,236	1,104	41,340	41,340	-
Total Expenditures - School Based	6,963,691	(2)	6,963,689	6,914,866	48,823
Other Financing Sources:					
Transfers In	6,951,881	(2)	6,951,879	6,909,618	(42,261)
Total Other Financing Sources	6,951,881	(2)	6,951,879	6,909,618	(42,261)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,810)		(11,810)	(5,248)	6,562
Fund Balances, July 1	11,810		11,810	11,810	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,562	\$ 6,562

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 518,893	\$ 37,000	\$ 555,893	\$ 553,744	\$ 2,149
Grades 1- 5	1,370,023	25,000	1,395,023	1,392,288	2,735
Grades 6-8	1,839,355	(46,000)	1,793,355	1,782,377	10,978
Undistributed Instruction:					
Other Salaries of Instruction	206,268	500	206,768	206,370	398
General Supplies	263,104	(141,567)	121,537	90,200	31,337
Textbooks	5,000	500	5,500	5,477	23
Other Objects	19,500		19,500	18,303	1,197
Total Regular Programs	4,222,143	(124,567)	4,097,576	4,048,759	48,817
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	948,833	(150,000)	798,833	772,123	26,710
Other Salaries of Instruction	21,840	(15,000)	6,840	108	6,732
General Supplies	1,000	(463)	537	536	1
Total Resource Room/Resource Center	971,673	(165,463)	806,210	772,767	33,443
Total Special Education	971,673	(165,463)	806,210	772,767	33,443
Bilingual Education:					
Salaries of Teachers	1,388,891	(107,032)	1,281,859	1,267,202	14,657
Other Salaries of Instruction	66,312	(14,800)	51,512	35,636	15,876
General Supplies	2,000	(187)	1,813	1,587	226
Total Bilingual Education	1,457,203	(122,019)	1,335,184	1,304,425	30,759
School Sponsored Co-curricular Activities:					
Salaries	18,853	28,079	46,932	44,816	2,116
Total School Sponsored Co-curricular Activities	18,853	28,079	46,932	44,816	2,116
Before/After School Programs:					
Salaries of Teachers	39,405	(11,558)	27,847	13,505	14,342
Total Before/After School Programs	39,405	(11,558)	27,847	13,505	14,342
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	187,336	9,000	196,336	195,648	688
Total Other Supplemental/At-Risk Programs - Instruction	187,336	9,000	196,336	195,648	688
Total Instruction	6,896,613	(386,528)	6,510,085	6,379,920	130,165
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	76,983	19,000	95,983	81,051	14,932
Salaries of Family Liaisons/Comm Parent Inv. Specialists	83,477		83,477	70,091	13,386
Total Attendance and Social Work Services	160,460	19,000	179,460	151,142	28,318
Health Services:					
Salaries	229,874	5,000	234,874	233,978	896
Other Salaries	1,640	1,540	3,180	3,180	
Supplies and Materials	1,306		1,306	1,091	215
Total Health Services	232,820	6,540	239,360	238,249	1,111

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 108,733		\$ 108,733	\$ 107,399	\$ 1,334
Total Guidance	108,733	-	108,733	107,399	1,334
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	211,316	\$ 9,000	220,316	220,243	73
Salaries of Secretarial and Clerical Assistants	44,981	2,000	46,981	46,383	598
Salaries of Facilitators, Math & Literacy Coaches	270,190	21,000	291,190	290,714	476
Total Improvement of Instruction Services	526,487	32,000	558,487	557,340	1,147
Educational Media/Library Services:					
Salaries of Other Professional Staff	99,577		99,577	98,448	1,129
Supplies and Materials	1,000		1,000	846	154
Other Objects	1,346	(1,346)			
Total Educational Media/Library Services	101,923	(1,346)	100,577	99,294	1,283
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,600	(3,600)			
Total Instructional Staff Training Services	3,600	(3,600)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	368,681	14,000	382,681	382,243	438
Salaries of Secretarial and Clerical Assistants	144,320	(50,000)	94,320	91,514	2,806
Other Salaries	2,280	53,000	55,280	52,063	3,217
Other Purchased Services	30,698		30,698	22,205	8,493
Supplies and Materials	4,500		4,500	2,774	1,726
Other Objects	1,200	(194)	1,006	700	306
Total Support Services – School Administration	551,679	16,806	568,485	551,499	16,986
Security:					
Salaries	219,239	(25,000)	194,239	187,785	6,454
Total Security	219,239	(25,000)	194,239	187,785	6,454
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	34,800		34,800	24,242	10,558
Total Student Transportation Services	34,800	-	34,800	24,242	10,558
Unallocated Benefits:					
Health Benefits	1,809,354		1,809,354	1,809,354	
Total Unallocated Benefits	1,809,354	-	1,809,354	1,809,354	-
Total Undistributed Expenditures	3,749,095	44,400	3,793,495	3,726,304	67,191
Total Expenditures - Current Expense	10,645,708	(342,128)	10,303,580	10,106,224	197,356
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	22,500	136,796	159,296	159,036	260
Total Equipment	22,500	136,796	159,296	159,036	260
Total Expenditures - School Based	10,668,208	(205,332)	10,462,876	10,265,260	197,616

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ann Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 10,649,871	\$ (205,332)	\$ 10,444,539	\$ 10,276,156	\$ (168,383)
Total Other Financing Sources	<u>10,649,871</u>	<u>(205,332)</u>	<u>10,444,539</u>	<u>10,276,156</u>	<u>(168,383)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,337)		(18,337)	10,896	29,233
Fund Balances, July 1	18,337		18,337	18,337	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,233</u>	<u>\$ 29,233</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 312,762	\$ (109,204)	\$ 203,558	\$ 203,558	
Grades 9-12	4,021,700	(39,224)	3,982,476	3,982,476	
Undistributed Instruction:					
Purchased Technical Services		5,830	5,830	1,200	\$ 4,630
General Supplies	185,919	(9,864)	176,055	149,682	26,373
Textbooks	27,220	(4,530)	22,690	20,239	2,451
Total Regular Programs	4,547,601	(156,992)	4,390,609	4,357,155	33,454
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	161,642	(2,475)	159,167	159,167	
Other Salaries of Instruction	3,640	(3,015)	625	625	
Total Resource Room/Resource Center	165,282	(5,490)	159,792	159,792	-
Total Special Education	165,282	(5,490)	159,792	159,792	-
School Sponsored Co-curricular Activities:					
Salaries	58,021	21,010	79,031	79,031	
Total School Sponsored Co-curricular Activities	58,021	21,010	79,031	79,031	-
School Sponsored Athletics:					
Salaries	96,027	(2,309)	93,718	93,718	
Supplies and Materials	13,773		13,773	9,441	4,332
Other Objects	8,000		8,000	8,000	
Total School Sponsored Athletics	117,800	(2,309)	115,491	111,159	4,332
Before/After School Programs:					
Salaries of Teachers	47,323	4,019	51,342	51,342	
Total Before/After School Programs	47,323	4,019	51,342	51,342	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	55,301		55,301	44,122	11,179
Total Other Supplemental/At-Risk Programs - Instruction	55,301	-	55,301	44,122	11,179
Total Instruction	4,991,328	(139,762)	4,851,566	4,802,601	48,965
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	76,983	23,478	100,461	100,461	
Total Attendance and Social Work Services	76,983	23,478	100,461	100,461	-
Health Services:					
Salaries	100,795	4,086	104,881	104,881	
Other Salaries	1,110	(74)	1,036	1,036	
Supplies and Materials	2,054		2,054	1,629	425
Total Health Services	103,959	4,012	107,971	107,546	425
Guidance:					
Salaries of Other Professional Staff	274,035	6,672	280,707	280,707	
Total Guidance	274,035	6,672	280,707	280,707	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Arts High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 220,310	\$ 10,277	\$ 230,587	\$ 230,587	
Salaries of Secretarial and Clerical Assistants	85,778	(885)	84,893	84,893	
Other Salaries	4,000	(4,000)			
Salaries of Facilitators, Math & Literacy Coaches		175,091	175,091	175,091	
Total Improvement of Instruction Services	310,088	180,483	490,571	490,571	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	373,922	15,015	388,937	388,937	
Salaries of Secretarial and Clerical Assistants	85,778	5,405	91,183	91,183	
Other Salaries	156,582	1,419	158,001	158,001	
Other Purchased Services	37,608		37,608	26,147	\$ 11,461
Supplies and Materials	30,020		30,020	25,062	4,958
Other Objects	16,304	1,082	17,386	10,839	6,547
Total Support Services – School Administration	700,214	22,921	723,135	700,169	22,966
Security:					
Salaries	173,602	(2,270)	171,332	171,332	
Total Security	173,602	(2,270)	171,332	171,332	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,886	4,031	21,917	14,947	6,970
Total Student Transportation Services	17,886	4,031	21,917	14,947	6,970
Unallocated Benefits:					
Health Benefits	1,203,614		1,203,614	1,203,614	
Total Unallocated Benefits	1,203,614	-	1,203,614	1,203,614	-
Total Undistributed Expenditures	2,860,381	239,327	3,099,708	3,069,347	30,361
Total Expenditures - Current Expense	7,851,709	99,565	7,951,274	7,871,948	79,326
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12	50,000	3,450	53,450	53,450	
Total Equipment	50,000	3,450	53,450	53,450	-
Total Expenditures - School Based	7,901,709	103,015	8,004,724	7,925,398	79,326
Other Financing Sources:					
Transfers In	7,855,790	103,015	7,958,805	7,937,775	(21,030)
Total Other Financing Sources	7,855,790	103,015	7,958,805	7,937,775	(21,030)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(45,919)		(45,919)	12,377	58,296
Fund Balances, July 1	45,919		45,919	45,919	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 58,296	\$ 58,296

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 188,010	\$ (3,442)	\$ 184,568	\$ 184,568	
Grades 1- 5	1,727,857	63,536	1,791,393	1,791,393	
Grades 6-8	586,765	(11,158)	575,607	575,607	
Undistributed Instruction:					
Other Salaries of Instruction	68,350	21	68,371	68,371	
General Supplies	49,853	(5,524)	44,329	40,224	\$ 4,105
Other Objects	11,279		11,279	7,871	3,408
Total Regular Programs	2,632,114	43,433	2,675,547	2,668,034	7,513
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	255,150	(10,431)	244,719	244,719	
Other Salaries of Instruction	8,288	(8,148)	140	140	
General Supplies	1,500		1,500		1,500
Total Cognitive - Mild	264,938	(18,579)	246,359	244,859	1,500
Resource Room/Resource Center:					
Salaries of Teachers	213,194	(11,679)	201,515	201,515	
Other Salaries of Instruction	3,640	(3,640)			
Total Resource Room/Resource Center	216,834	(15,319)	201,515	201,515	-
Total Special Education	481,772	(33,898)	447,874	446,374	1,500
School Sponsored Co-curricular Activities:					
Salaries	4,218	(169)	4,049	4,049	
Total School Sponsored Co-curricular Activities	4,218	(169)	4,049	4,049	-
School Sponsored Athletics:					
Salaries	9,541	6,788	16,329	16,329	
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Athletics	11,541	6,788	18,329	16,329	2,000
Before/After School Programs:					
Salaries of Teachers	2,000		2,000	2,000	
Other Salaries for Instruction	420	(420)			
Total Before/After School Programs	2,420	(420)	2,000	2,000	-
Total Instruction	3,132,065	15,734	3,147,799	3,136,786	11,013
Undistributed Expenditures:					
Health Services:					
Salaries	97,216	1,776	98,992	98,992	
Other Salaries	2,460	(2,460)			
Total Health Services	99,676	(684)	98,992	98,992	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	96,666	4,986	101,652	101,652	
Salaries of Secretarial and Clerical Assistants	22,043	560	22,603	22,603	
Salaries of Facilitators, Math & Literacy Coaches	72,167	29,949	102,116	102,116	
Total Improvement of Instruction Services	190,876	35,495	226,371	226,371	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Avon Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional –Education Services	\$ 8,000		\$ 8,000		\$ 8,000
Total Instructional Staff Training Services	8,000	-	8,000	-	8,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	231,546	\$ 10,413	241,959	\$ 241,959	
Salaries of Secretarial and Clerical Assistants	79,966	(67)	79,899	79,899	
Other Salaries	83,020	4,107	87,127	87,127	
Other Purchased Services	11,370	7,524	18,894	14,393	4,501
Other Objects	5,500	(1,000)	4,500	2,087	2,413
Total Support Services – School Administration	411,402	20,977	432,379	425,465	6,914
Security:					
Salaries	108,982	761	109,743	109,743	
Total Security	108,982	761	109,743	109,743	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,010	(1,000)	15,010	13,812	1,198
Total Student Transportation Services	16,010	(1,000)	15,010	13,812	1,198
Unallocated Benefits:					
Health Benefits	833,876		833,876	833,876	
Total Unallocated Benefits	833,876	-	833,876	833,876	-
Total Undistributed Expenditures	1,668,822	55,549	1,724,371	1,708,259	16,112
Total Expenditures - Current Expense	4,800,887	71,283	4,872,170	4,845,045	27,125
Total Expenditures - School Based	4,800,887	71,283	4,872,170	4,845,045	27,125
Other Financing Sources:					
Transfers In	4,764,186	71,283	4,835,469	4,824,176	(11,293)
Total Other Financing Sources	4,764,186	71,283	4,835,469	4,824,176	(11,293)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(36,701)		(36,701)	(20,869)	15,832
Fund Balances, July 1	36,701		36,701	36,701	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 15,832	\$ 15,832

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Bard Early College

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,010,166	\$ 78,121	\$ 2,088,287	\$ 2,088,287	
Undistributed Instruction:					
General Supplies	83,027	(6,636)	76,391	73,499	\$ 2,892
Textbooks	17,500	(1,530)	15,970	540	15,430
Other Objects	10,074	(3,000)	7,074	5,234	1,840
Total Regular Programs	2,120,767	66,955	2,187,722	2,167,560	20,162
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	180,824	(79,105)	101,719	101,719	
Other Salaries of Instruction	3,640	(472)	3,168	699	2,469
Total Resource Room/Resource Center	184,464	(79,577)	104,887	102,418	2,469
Total Special Education	184,464	(79,577)	104,887	102,418	2,469
School Sponsored Co-curricular Activities:					
Salaries	44,244	(44,244)			
Total School Sponsored Co-curricular Activities	44,244	(44,244)	-	-	-
School Sponsored Athletics:					
Salaries	45,512	52,500	98,012	97,913	99
Supplies and Materials	11,000		11,000	10,959	41
Total School Sponsored Athletics	56,512	52,500	109,012	108,872	140
Before/After School Programs:					
Salaries of Teachers	21,275		21,275	18,045	3,230
Total Before/After School Programs	21,275	-	21,275	18,045	3,230
Total Instruction	2,427,262	(4,366)	2,422,896	2,396,895	26,001
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	197,887	4,401	202,288	202,288	
Total Attendance and Social Work Services	197,887	4,401	202,288	202,288	-
Health Services:					
Salaries	97,216	(1,074)	96,142	96,142	
Other Salaries	555	2,149	2,704	2,704	
Supplies and Materials	2,859		2,859	965	1,894
Total Health Services	100,630	1,075	101,705	99,811	1,894
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	117,649	(10,977)	106,672	106,672	
Total Improvement of Instruction Services	117,649	(10,977)	106,672	106,672	-
Educational Media/Library Services:					
Supplies and Materials	1,500		1,500		1,500
Total Educational Media/Library Services	1,500	-	1,500	-	1,500

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Bard Early College	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 222,559	\$ 5,661	\$ 228,220	\$ 228,220	
Salaries of Secretarial and Clerical Assistants	56,693	5,143	61,836	61,836	
Other Salaries	152,084	(9,148)	142,936	142,936	
Other Purchased Services	21,324		21,324	6,427	\$ 14,897
Other Objects	1,722	5,709	7,431	6,441	990
Total Support Services – School Administration	454,382	7,365	461,747	445,860	15,887
Security:					
Salaries	168,818	(2,955)	165,863	165,863	
Total Security	168,818	(2,955)	165,863	165,863	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,000	3,191	6,191	5,818	373
Total Student Transportation Services	3,000	3,191	6,191	5,818	373
Unallocated Benefits:					
Health Benefits	613,607		613,607	613,607	
Total Unallocated Benefits	613,607	-	613,607	613,607	-
Total Undistributed Expenditures	1,657,473	2,100	1,659,573	1,639,919	19,654
Total Expenditures - Current Expense	4,084,735	(2,266)	4,082,469	4,036,814	45,655
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	26,824	2,266	29,090	18,708	10,382
Total Equipment	26,824	2,266	29,090	18,708	10,382
Total Expenditures - School Based	4,111,559	-	4,111,559	4,055,522	56,037
Other Financing Sources:					
Transfers In	4,107,853		4,107,853	4,062,373	(45,480)
Total Other Financing Sources	4,107,853	-	4,107,853	4,062,373	(45,480)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(3,706)		(3,706)	6,851	10,557
Fund Balances, July 1	3,706		3,706	3,706	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 10,557	\$ 10,557

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,703,538	\$ (74,997)	\$ 2,628,541	\$ 2,594,113	\$ 34,428
Undistributed Instruction:					
Other Salaries of Instruction	1,600		1,600		1,600
Purchased Technical Services	7,300		7,300		7,300
General Supplies	188,116	14,465	202,581	166,191	36,390
Textbooks	8,000		8,000		8,000
Other Objects	10,000	1,516	11,516	9,481	2,035
Total Regular Programs	2,918,554	(59,016)	2,859,538	2,769,785	89,753
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	938,206	(449,404)	488,802	454,987	33,815
Other Salaries of Instruction	112,761		112,761	75,604	37,157
Total Learning and/or Language Disabilities	1,050,967	(449,404)	601,563	530,591	70,972
Resource Room/Resource Center:					
Salaries of Teachers	280,939		280,939	271,302	9,637
Other Salaries of Instruction	5,460		5,460	420	5,040
Total Resource Room/Resource Center	286,399	-	286,399	271,722	14,677
Total Special Education	1,337,366	(449,404)	887,962	802,313	85,649
School Sponsored Co-curricular Activities:					
Salaries	37,368	(15,000)	22,368	10,455	11,913
Purchased Professional & Educational Services	33,000		33,000		33,000
Supplies and Materials	8,000		8,000		8,000
Other Objects	2,000		2,000	1,619	381
Total School Sponsored Co-curricular Activities	80,368	(15,000)	65,368	12,074	53,294
School Sponsored Athletics:					
Salaries	134,993		134,993	133,310	1,683
Supplies and Materials	10,087		10,087	9,083	1,004
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	155,080	-	155,080	152,393	2,687
Before/After School Programs:					
Salaries of Teachers	25,160		25,160	1,402	23,758
Total Before/After School Programs	25,160	-	25,160	1,402	23,758
Total Instruction	4,516,528	(523,420)	3,993,108	3,737,967	255,141
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	145,708	(72,702)	73,006	72,976	30
Salaries of Family Liaisons/Comm Parent Inv. Specialists	54,354	300	54,654	54,581	73
Total Attendance and Social Work Services	200,062	(72,402)	127,660	127,557	103
Health Services:					
Salaries	97,216		97,216	96,124	1,092
Other Salaries	3,772		3,772	2,750	1,022
Supplies and Materials	1,000		1,000		1,000
Total Health Services	101,988	-	101,988	98,874	3,114

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 304,953		\$ 304,953	\$ 303,180	\$ 1,773
Other Salaries	172,235	\$ 33,000	205,235	202,560	2,675
Purchased Professional - Educational Services	10,000		10,000		10,000
Supplies and Materials	1,253		1,253	999	254
Total Guidance	488,441	33,000	521,441	506,739	14,702
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	267,893	(20,000)	247,893	245,636	2,257
Salaries of Other Professional Staff	49,832	3,000	52,832	52,548	284
Salaries of Secretarial and Clerical Assistants	27,678	1,000	28,678	28,482	196
Other Salaries	83,819		83,819	81,833	1,986
Salaries of Facilitators, Math & Literacy Coaches	190,337		190,337	147,209	43,128
Purchased Professional -Education Services	10,830	6,332	17,162	3,417	13,745
Total Improvement of Instruction Services	630,389	(9,668)	620,721	559,125	61,596
Instructional Staff Training Services:					
Purchased Professional -Education Services	4,250		4,250	1,500	2,750
Other Purchased Services	20,000		20,000		20,000
Supplies and Materials	6,000		6,000		6,000
Total Instructional Staff Training Services	30,250	-	30,250	1,500	28,750
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	425,258	2,635	427,893	427,542	351
Salaries of Secretarial and Clerical Assistants	175,651	5,000	180,651	179,098	1,553
Other Salaries	272,806	3,000	275,806	226,389	49,417
Other Purchased Services	27,440		27,440	10,424	17,016
Supplies and Materials	17,800		17,800	709	17,091
Other Objects	7,590		7,590	3,987	3,603
Total Support Services - School Administration	926,545	10,635	937,180	848,149	89,031
Security:					
Salaries	266,365	(25,000)	241,365	230,250	11,115
General Supplies	400		400		400
Total Security	266,765	(25,000)	241,765	230,250	11,515
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	16,370	2,684	19,054	1,584	17,470
Total Student Transportation Services	16,370	2,684	19,054	1,584	17,470
Unallocated Benefits:					
Health Benefits	1,227,214		1,227,214	1,227,214	
Total Unallocated Benefits	1,227,214	-	1,227,214	1,227,214	-
Total Undistributed Expenditures	3,888,024	(60,751)	3,827,273	3,600,992	226,281
Total Expenditures - Current Expense	8,404,552	(584,171)	7,820,381	7,338,959	481,422
Total Expenditures - School Based	8,404,552	(584,171)	7,820,381	7,338,959	481,422
Other Financing Sources:					
Transfers In	8,337,127	(584,171)	7,752,956	7,326,617	(426,339)
Total Other Financing Sources	8,337,127	(584,171)	7,752,956	7,326,617	(426,339)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(67,425)		(67,425)	(12,342)	55,083
Fund Balances, July 1	67,425		67,425	67,425	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 55,083	\$ 55,083

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,270,213	\$ (88,114)	\$ 3,182,099	\$ 3,176,061	\$ 6,038
Undistributed Instruction:					
Purchased Technical Services	3,051		3,051		3,051
General Supplies	190,257	60,656	250,913	194,663	56,250
Textbooks	32,795		32,795		32,795
Other Objects	42,219		42,219	28,567	13,652
Total Regular Programs	3,538,535	(27,458)	3,511,077	3,399,291	111,786
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	237,838	13,000	250,838	249,916	922
Other Salaries of Instruction	71,046		71,046	30,162	40,884
Total Learning and/or Language Disabilities	308,884	13,000	321,884	280,078	41,806
Resource Room/Resource Center:					
Salaries of Teachers	54,108	200	54,308	54,248	60
Other Salaries of Instruction	1,820	5,000	6,820	6,809	11
Total Resource Room/Resource Center	55,928	5,200	61,128	61,057	71
Total Special Education	364,812	18,200	383,012	341,135	41,877
Bilingual Education:					
Salaries of Teachers	970,989	(300,290)	670,699	663,731	6,968
Other Salaries of Instruction	21,840	31,000	52,840	52,243	597
General Supplies	8,000		8,000	7,083	917
Total Bilingual Education	1,000,829	(269,290)	731,539	723,057	8,482
School Sponsored Co-curricular Activities:					
Salaries	51,661	(40,000)	11,661	4,467	7,194
Supplies and Materials	12,079	(10,656)	1,423		1,423
Total School Sponsored Co-curricular Activities	63,740	(50,656)	13,084	4,467	8,617
School Sponsored Athletics:					
Salaries	113,047		113,047	97,676	15,371
Supplies and Materials	10,000		10,000	8,675	1,325
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	133,047	-	133,047	116,351	16,696
Before/After School Programs:					
Salaries of Teachers	45,559	53,000	98,559	98,440	119
Total Before/After School Programs	45,559	53,000	98,559	98,440	119
Total Instruction	5,146,522	(276,204)	4,870,318	4,682,741	187,577
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	154,987	(76,983)	78,004	71,943	6,061
Salaries of Family Liaisons/Comm Parent Inv. Specialists	55,000		55,000	53,011	1,989
Supplies and Materials	5,000		5,000	3,674	1,326
Total Attendance and Social Work Services	214,987	(76,983)	138,004	128,628	9,376

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 50,644	\$ 49,000	\$ 99,644	\$ 98,806	\$ 838
Supplies and Materials	1,032		1,032		1,032
Total Health Services	51,676	49,000	100,676	98,806	1,870
Guidance:					
Salaries of Other Professional Staff	328,317		328,317	327,980	337
Other Salaries	3,330		3,330		3,330
Supplies and Materials	2,000		2,000	1,733	267
Other Objects	3,385		3,385	2,500	885
Total Guidance	337,032	-	337,032	332,213	4,819
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	196,330	17,000	213,330	213,021	309
Salaries of Other Professional Staff	49,832	3,000	52,832	52,548	284
Salaries of Secretarial and Clerical Assistants	27,616	1,000	28,616	28,426	190
Other Salaries	81,575	3,500	85,075	84,661	414
Supplies and Materials	8,032		8,032		8,032
Total Improvement of Instruction Services	363,385	24,500	387,885	378,656	9,229
Instructional Staff Training Services:					
Purchased Professional –Education Services	98,975	(50,000)	48,975	9,702	39,273
Supplies and Materials	4,042		4,042	654	3,388
Other Objects	5,000		5,000	1,673	3,327
Total Instructional Staff Training Services	108,017	(50,000)	58,017	12,029	45,988
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	331,210	28,000	359,210	358,313	897
Salaries of Secretarial and Clerical Assistants	179,379	7,000	186,379	186,083	296
Other Salaries	385,801	22,000	407,801	400,246	7,555
Other Purchased Services	10,432		10,432	7,074	3,358
Supplies and Materials	50,546		50,546	24,164	26,382
Other Objects	9,719		9,719	4,169	5,550
Total Support Services – School Administration	967,087	57,000	1,024,087	980,049	44,038
Security:					
Salaries	269,919		269,919	239,627	30,292
General Supplies	4,619		4,619	2,656	1,963
Total Security	274,538	-	274,538	242,283	32,255
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	44,397		44,397	30,247	14,150
Total Student Transportation Services	44,397	-	44,397	30,247	14,150
Unallocated Benefits:					
Health Benefits	1,416,016		1,416,016	1,416,016	
Total Unallocated Benefits	1,416,016	-	1,416,016	1,416,016	-
Total Undistributed Expenditures	3,777,135	3,517	3,780,652	3,618,927	161,725
Total Expenditures - Current Expense	8,923,657	(272,687)	8,650,970	8,301,668	349,302

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Barringer STEAM Academy

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 40,000		\$ 40,000	\$ 33,120	\$ 6,880
Total Equipment	40,000	-	40,000	33,120	6,880
Total Expenditures - School Based	8,963,657	\$ (272,687)	8,690,970	8,334,788	356,182
Other Financing Sources:					
Transfers In	8,948,989	(272,687)	8,676,302	8,384,485	(291,817)
Total Other Financing Sources	8,948,989	(272,687)	8,676,302	8,384,485	(291,817)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(14,668)		(14,668)	49,697	64,365
Fund Balances, July 1	14,668		14,668	14,668	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 64,365	\$ 64,365

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 145,608	\$ 4,200	\$ 149,808	\$ 143,043	\$ 6,765
Grades 1- 5	1,716,636	(220,200)	1,496,436	1,485,881	10,555
Grades 6-8	507,088	123,200	630,288	626,348	3,940
Undistributed Instruction:					
Other Salaries of Instruction	71,873		71,873	71,313	560
Other Purchased Services	1,500		1,500		1,500
General Supplies	27,978	2,295	30,273	29,671	602
Textbooks	3,500	(2,500)	1,000		1,000
Other Objects	5,000	(4,650)	350	350	
Total Regular Programs	2,479,183	(97,655)	2,381,528	2,356,606	24,922
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	2,100		2,100		2,100
Total Learning and/or Language Disabilities	2,100	-	2,100	-	2,100
Multiple Disabilities:					
Salaries of Teachers	172,435		172,435	167,103	5,332
Other Salaries of Instruction	6,510	2,800	9,310	8,228	1,082
Purchased Professional & Educational Services	4,000		4,000		4,000
Other Purchased Services	2,500		2,500		2,500
General Supplies	5,390		5,390	4,874	516
Other Objects	2,000		2,000		2,000
Total Multiple Disabilities	192,835	2,800	195,635	180,205	15,430
Resource Room/Resource Center:					
Salaries of Teachers	171,279	61,000	232,279	232,034	245
Other Salaries of Instruction	3,640	6,000	9,640	8,687	953
General Supplies	2,000		2,000	633	1,367
Other Objects	1,395		1,395	345	1,050
Total Resource Room/Resource Center	178,314	67,000	245,314	241,699	3,615
Total Special Education	373,249	69,800	443,049	421,904	21,145
School Sponsored Co-curricular Activities:					
Salaries	16,460	(13,000)	3,460	2,047	1,413
Total School Sponsored Co-curricular Activities	16,460	(13,000)	3,460	2,047	1,413
School Sponsored Athletics:					
Salaries	9,541	(9,000)	541		541
Supplies and Materials	4,400	(4,400)			
Total School Sponsored Athletics	13,941	(13,400)	541	-	541
Before/After School Programs:					
Salaries of Teachers	17,840	(15,000)	2,840		2,840
Other Salaries for Instruction	2,520		2,520		2,520
Total Before/After School Programs	20,360	(15,000)	5,360	-	5,360
Total Instruction	2,903,193	(69,255)	2,833,938	2,780,557	53,381

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Belmont Runyon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 101,649		\$ 101,649	\$ 100,468	\$ 1,181
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,920	\$ (10,000)	30,920	30,548	372
Supplies and Materials	1,000	(254)	746	745	1
Other Objects	1,000		1,000	907	93
Total Attendance and Social Work Services	144,569	(10,254)	134,315	132,668	1,647
Health Services:					
Salaries	97,216		97,216	96,207	1,009
Other Salaries	1,640		1,640	1,352	288
Supplies and Materials	3,062	(376)	2,686	2,682	4
Total Health Services	101,918	(376)	101,542	100,241	1,301
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	102,661	10,000	112,661	110,026	2,635
Salaries of Facilitators, Math & Literacy Coaches	273,482	12,000	285,482	285,373	109
Supplies and Materials	1,500		1,500	1,440	60
Other Objects	3,000		3,000		3,000
Total Improvement of Instruction Services	380,643	22,000	402,643	396,839	5,804
Educational Media/Library Services:					
Salaries of Other Professional Staff	100,795	2,000	102,795	102,691	104
Supplies and Materials	2,000	(215)	1,785		1,785
Total Educational Media/Library Services	102,795	1,785	104,580	102,691	1,889
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	230,049	45,000	275,049	271,133	3,916
Salaries of Secretarial and Clerical Assistants	95,190		95,190	94,419	771
Other Salaries		500	500	448	52
Other Purchased Services	21,000		21,000	8,435	12,565
Supplies and Materials	6,240		6,240	444	5,796
Other Objects	7,616	6,510	14,126	5,844	8,282
Total Support Services – School Administration	360,095	52,010	412,105	380,723	31,382
Security:					
Salaries	97,289	500	97,789	90,283	7,506
General Supplies	7,830	(1,060)	6,770	190	6,580
Total Security	105,119	(560)	104,559	90,473	14,086
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000	4,650	12,650	2,601	10,049
Total Student Transportation Services	8,000	4,650	12,650	2,601	10,049
Unallocated Benefits:					
Health Benefits	802,409		802,409	802,409	
Total Unallocated Benefits	802,409	-	802,409	802,409	-
Total Undistributed Expenditures	2,005,548	69,255	2,074,803	2,008,645	66,158
Total Expenditures - Current Expense	4,908,741	-	4,908,741	4,789,202	119,539
Total Expenditures - School Based	4,908,741	-	4,908,741	4,789,202	119,539

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Belmont Runyon

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 4,903,393		\$ 4,903,393	\$ 4,809,820	\$ (93,573)
	4,903,393	-	4,903,393	4,809,820	(93,573)
		(5,348)	(5,348)	20,618	25,966
	5,348		5,348	5,348	
	\$ -	\$ -	\$ -	\$ 25,966	\$ 25,966

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Branch Brook	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 73,567	\$ 4,894	\$ 78,461	\$ 78,461	
Grades 1- 5	541,704	24,062	565,766	565,766	
Grades 6-8	1,820	5,726	7,546	7,546	
Undistributed Instruction:					
Other Salaries of Instruction	34,175	(43)	34,132	34,132	
General Supplies	21,577	(4,000)	17,577	13,764	\$ 3,813
Other Objects	2,065	1,000	3,065	1,851	1,214
Total Regular Programs	674,908	31,639	706,547	701,520	5,027
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	116,669	5,442	122,111	122,111	
Other Salaries of Instruction	3,640	3,706	7,346	7,346	
General Supplies	4,000	(1,000)	3,000		3,000
Total Multiple Disabilities	124,309	8,148	132,457	129,457	3,000
Resource Room/Resource Center:					
Salaries of Teachers	106,089	(1,274)	104,815	104,815	
Other Salaries of Instruction	1,820	(1,820)			
General Supplies	2,585	(1,000)	1,585	1,082	503
Total Resource Room/Resource Center	110,494	(4,094)	106,400	105,897	503
Total Special Education	234,803	4,054	238,857	235,354	3,503
Before/After School Programs:					
Salaries of Teachers	9,620	3,009	12,629	12,629	
Total Before/After School Programs	9,620	3,009	12,629	12,629	-
Total Instruction	919,331	38,702	958,033	949,503	8,530
Undistributed Expenditures:					
Health Services:					
Salaries	99,004	250	99,254	99,254	
Other Salaries	1,312	(1,312)			
Supplies and Materials	800		800	636	164
Total Health Services	101,116	(1,062)	100,054	99,890	164
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	103,124	3,793	106,917	106,917	
Other Objects	395		395		395
Total Improvement of Instruction Services	103,519	3,793	107,312	106,917	395
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	149,866	14,981	164,847	164,847	
Salaries of Secretarial and Clerical Assistants	43,860	194	44,054	44,054	
Other Salaries		718	718	718	
Other Purchased Services	16,141		16,141	5,160	10,981
Supplies and Materials	2,000		2,000		2,000
Other Objects	1,000		1,000	350	650
Total Support Services – School Administration	212,867	15,893	228,760	215,129	13,631

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Branch Brook	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Security:					
Salaries	\$ 90,478	\$ 766	\$ 91,244	\$ 91,244	
Total Security	90,478	766	91,244	91,244	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,000	1,000	4,000	2,382	\$ 1,618
Total Student Transportation Services	3,000	1,000	4,000	2,382	1,618
Unallocated Benefits:					
Health Benefits	298,937		298,937	298,937	
Total Unallocated Benefits	298,937	-	298,937	298,937	-
Total Undistributed Expenditures	809,917	20,390	830,307	814,499	15,808
Total Expenditures - Current Expense	1,729,248	59,092	1,788,340	1,764,002	24,338
Total Expenditures - School Based	1,729,248	59,092	1,788,340	1,764,002	24,338
Other Financing Sources:					
Transfers In	1,722,312	59,092	1,781,404	1,762,861	(18,543)
Total Other Financing Sources	1,722,312	59,092	1,781,404	1,762,861	(18,543)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(6,936)		(6,936)	(1,141)	5,795
Fund Balances, July 1	6,936		6,936	6,936	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 5,795	\$ 5,795

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 1-5	\$ 116,407	\$ 19,932	\$ 136,339	\$ 136,339	
Undistributed Instruction:					
General Supplies	55,056		55,056	48,982	\$ 6,074
Other Objects	4,000	3,000	7,000	5,063	1,937
Total Regular Programs	175,463	22,932	198,395	190,384	8,011
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	587,991	(8,315)	579,676	579,676	
Other Salaries of Instruction	300,304	(1,477)	298,827	266,028	32,799
Purchased Professional & Educational Services	30,000		30,000		30,000
General Supplies	16,921		16,921	13,010	3,911
Total Auditory Impairments	935,216	(9,792)	925,424	858,714	66,710
Multiple Disabilities:					
Salaries of Teachers	55,427	1,000	56,427	56,283	144
Other Salaries of Instruction	1,820		1,820	280	1,540
Total Multiple Disabilities	57,247	1,000	58,247	56,563	1,684
Total Special Education	992,463	(8,792)	983,671	915,277	68,394
School Sponsored Co-curricular Activities:					
Salaries	2,355	3,500	5,855	5,499	356
Total School Sponsored Co-curricular Activities	2,355	3,500	5,855	5,499	356
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	17,050		17,050	10,466	6,584
Total Other Supplemental/At-Risk Programs - Instruction	17,050	-	17,050	10,466	6,584
Total Instruction	1,187,331	17,640	1,204,971	1,121,626	83,345
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	33,894	(377)	33,517	33,517	
Total Attendance and Social Work Services	33,894	(377)	33,517	33,517	-
Health Services:					
Salaries	99,288	(1,121)	98,167	98,167	
Other Salaries	1,640	(1,640)			
Supplies and Materials	500		500		500
Total Health Services	101,428	(2,761)	98,667	98,167	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	52,500	(8,572)	43,928	43,928	
Salaries of Other Professional Staff	56,694	(945)	55,749	55,749	
Salaries of Secretarial and Clerical Assistants	27,616	768	28,384	28,384	
Total Improvement of Instruction Services	136,810	(8,749)	128,061	128,061	-

Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Bruce Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 52,500	\$ (2,966)	\$ 49,534	\$ 49,534	
Salaries of Secretarial and Clerical Assistants	27,616	(1,399)	26,217	26,217	
Supplies and Materials	10,000		10,000		\$ 10,000
Other Objects	1,500	2,500	4,000	1,500	2,500
Total Support Services – School Administration	91,616	(1,865)	89,751	77,251	12,500
Security:					
Salaries	24,721	1,613	26,334	26,334	
Total Security	24,721	1,613	26,334	26,334	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,442	7,500	12,942	5,657	7,285
Total Student Transportation Services	5,442	7,500	12,942	5,657	7,285
Unallocated Benefits:					
Health Benefits	361,871		361,871	361,871	
Total Unallocated Benefits	361,871	-	361,871	361,871	-
Total Undistributed Expenditures	755,782	(4,639)	751,143	730,858	20,285
Total Expenditures - Current Expense	1,943,113	13,001	1,956,114	1,852,484	103,630
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	14,000	(13,000)	1,000		1,000
Total Equipment	14,000	(13,000)	1,000	-	1,000
Total Expenditures - School Based	1,957,113	1	1,957,114	1,852,484	104,630
Other Financing Sources:					
Transfers In	1,934,375	1	1,934,376	1,854,616	(79,760)
Total Other Financing Sources	1,934,375	1	1,934,376	1,854,616	(79,760)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(22,738)		(22,738)	2,132	24,870
Fund Balances, July 1	22,738		22,738	22,738	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 24,870	\$ 24,870

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Camden Street

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 244,637	\$ (17,319)	\$ 227,318	\$ 227,318	
Grades 1- 5	1,295,530	(9,713)	1,285,817	1,285,817	
Grades 6-8	804,173	64,928	869,101	869,101	

Undistributed Instruction:

Other Salaries of Instruction	102,853	(15,734)	87,119	87,119	
General Supplies	69,468	9,771	79,239	66,625	\$ 12,614
Textbooks	4,000		4,000	336	3,664
Other Objects		12,500	12,500	4,284	8,216

Total Regular Programs	2,520,661	44,433	2,565,094	2,540,600	24,494
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Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers	59,581	169	59,750	59,750	
Other Salaries of Instruction	1,820	(1,563)	257	257	
General Supplies	2,263		2,263		2,263
Total Cognitive - Mild	63,664	(1,394)	62,270	60,007	2,263

Learning and/or Language Disabilities:

Salaries of Teachers	383,690	(20,275)	363,415	363,415	
Other Salaries of Instruction	9,100	(8,960)	140	140	
General Supplies	1,632		1,632		1,632
Total Learning and/or Language Disabilities	394,422	(29,235)	365,187	363,555	1,632

Behavioral Disabilities:

Other Salaries of Instruction	1,820	(1,820)			
Total Behavioral Disabilities	1,820	(1,820)	-	-	-

Multiple Disabilities:

Salaries of Teachers	57,088	221	57,309	57,309	
Other Salaries of Instruction	1,820	(1,820)			
Total Multiple Disabilities	58,908	(1,599)	57,309	57,309	-

Resource Room/Resource Center:

Salaries of Teachers	456,841	32,616	489,457	489,457	
Other Salaries of Instruction	10,920	(7,009)	3,911	3,911	
General Supplies	2,000		2,000		2,000
Total Resource Room/Resource Center	469,761	25,607	495,368	493,368	2,000

Autism:

Salaries of Teachers	212,868	(2,436)	210,432	210,432	
Other Salaries of Instruction	396,728	31,611	428,339	428,339	
Purchased Professional & Educational Services	2,000		2,000		2,000
General Supplies	10,550		10,550	10,240	310
Total Autism	622,146	29,175	651,321	649,011	2,310

Total Special Education	1,610,721	20,734	1,631,455	1,623,250	8,205
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Bilingual Education:					
Salaries of Teachers	\$ 55,427	\$ 976	\$ 56,403	\$ 56,403	
Other Salaries of Instruction	5,600	(5,460)	140	140	
Total Bilingual Education	61,027	(4,484)	56,543	56,543	-
School Sponsored Co-curricular Activities:					
Salaries	12,020	(111)	11,909	11,909	
Total School Sponsored Co-curricular Activities	12,020	(111)	11,909	11,909	-
School Sponsored Athletics:					
Salaries	8,098	160	8,258	8,258	
Total School Sponsored Athletics	8,098	160	8,258	8,258	-
Before/After School Programs:					
Other Salaries for Instruction	5,040	8,178	13,218	13,218	
Total Before/After School Programs	5,040	8,178	13,218	13,218	-
Total Instruction	4,217,567	68,910	4,286,477	4,253,778	\$ 32,699
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	64,586	6,802	71,388	71,388	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	53,711	26	53,737	53,737	
Total Attendance and Social Work Services	118,297	6,828	125,125	125,125	-
Health Services:					
Salaries	101,078	2,613	103,691	103,691	
Other Salaries	1,534	(75)	1,459	1,459	
Supplies and Materials	2,827		2,827		2,827
Total Health Services	105,439	2,538	107,977	105,150	2,827
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	104,580	(2,505)	102,075	102,075	
Salaries of Secretarial and Clerical Assistants	53,357	(22,495)	30,862	30,862	
Salaries of Facilitators, Math & Literacy Coaches	189,108	30,009	219,117	219,117	
Supplies and Materials	20,000		20,000		20,000
Other Objects	2,400		2,400	1,300	1,100
Total Improvement of Instruction Services	369,445	5,009	374,454	353,354	21,100
Instructional Staff Training Services:					
Purchased Professional –Education Services	14,000	(14,000)			
Supplies and Materials	2,700		2,700		2,700
Total Instructional Staff Training Services	16,700	(14,000)	2,700	-	2,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	246,953	7,909	254,862	254,862	
Salaries of Secretarial and Clerical Assistants	100,277	(23,675)	76,602	76,602	
Other Salaries	111,655	5,692	117,347	117,347	
Purchased Professional and Technical Services	1,500		1,500	545	955
Other Purchased Services	30,300		30,300	18,561	11,739
Supplies and Materials	1,590		1,590		1,590
Other Objects	11,730	500	12,230	9,109	3,121
Total Support Services – School Administration	504,005	(9,574)	494,431	477,026	17,405

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Camden Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Security:					
Salaries	\$ 137,325	\$ 211	\$ 137,536	\$ 137,536	
General Supplies	3,000	(3,000)			
Total Security	140,325	(2,789)	137,536	137,536	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,136	4,000	23,136	15,490	\$ 7,646
Total Student Transportation Services	19,136	4,000	23,136	15,490	7,646
Unallocated Benefits:					
Health Benefits	1,195,747		1,195,747	1,195,747	
Total Unallocated Benefits	1,195,747	-	1,195,747	1,195,747	-
Total Undistributed Expenditures	2,469,094	(7,988)	2,461,106	2,409,428	51,678
Total Expenditures - Current Expense	6,686,661	60,922	6,747,583	6,663,206	84,377
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	9,771	(9,771)			
Total Equipment	9,771	(9,771)	-	-	-
Total Expenditures - School Based	6,696,432	51,151	6,747,583	6,663,206	84,377
Other Financing Sources:					
Transfers In	6,682,526	51,151	6,733,677	6,675,400	(58,277)
Total Other Financing Sources	6,682,526	51,151	6,733,677	6,675,400	(58,277)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(13,906)		(13,906)	12,194	26,100
Fund Balances, July 1	13,906		13,906	13,906	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 26,100	\$ 26,100

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 4,492,699	\$ 189,703	\$ 4,682,402	\$ 4,682,402	
Undistributed Instruction:					
General Supplies	35,583	10,153	45,736	32,294	\$ 13,442
Textbooks	15,392	(2,400)	12,992	7,061	5,931
Other Objects		13,697	13,697	10,738	2,959
Total Regular Programs	4,543,674	211,153	4,754,827	4,732,495	22,332
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	472,009	4,879	476,888	476,888	
Other Salaries of Instruction	10,920	(10,920)			
Total Learning and/or Language Disabilities	482,929	(6,041)	476,888	476,888	-
Behavioral Disabilities:					
Salaries of Teachers	235,311	10,571	245,882	245,882	
Other Salaries of Instruction	5,460	(5,460)			
Total Behavioral Disabilities	240,771	5,111	245,882	245,882	-
Resource Room/Resource Center:					
Salaries of Teachers	471,147	(17,722)	453,425	453,425	
Other Salaries of Instruction	10,920	2,229	13,149	13,149	
Total Resource Room/Resource Center	482,067	(15,493)	466,574	466,574	-
Autism:					
Salaries of Teachers	231,598	(66,816)	164,782	164,782	
Other Salaries of Instruction	178,242	(8,934)	169,308	169,308	
General Supplies	4,000	(1,220)	2,780	2,780	
Total Autism	413,840	(76,970)	336,870	336,870	-
Total Special Education	1,619,607	(93,393)	1,526,214	1,526,214	-
Bilingual Education:					
Salaries of Teachers	282,528	5,767	288,295	288,295	
Other Salaries of Instruction	5,460	(5,460)			
Total Bilingual Education	287,988	307	288,295	288,295	-
School Sponsored Co-curricular Activities:					
Salaries	65,704	(41,371)	24,333	24,333	
Total School Sponsored Co-curricular Activities	65,704	(41,371)	24,333	24,333	-
School Sponsored Athletics:					
Salaries	131,697	223,010	354,707	354,707	
Supplies and Materials	20,000	(2,500)	17,500	17,500	
Other Objects	15,000	2,500	17,500	17,500	
Total School Sponsored Athletics	166,697	223,010	389,707	389,707	-
Before/After School Programs:					
Salaries of Teachers	60,677	(8,858)	51,819	51,819	
Total Before/After School Programs	60,677	(8,858)	51,819	51,819	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		\$ 60,400	\$ 60,400	\$ 60,390	\$ 10
Total Other Supplemental/At-Risk Programs - Instruction	-	60,400	60,400	60,390	10
Total Instruction	\$ 6,744,347	351,248	7,095,595	7,073,253	22,342
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	101,649	(1,175)	100,474	100,474	
Total Attendance and Social Work Services	101,649	(1,175)	100,474	100,474	-
Health Services:					
Salaries	192,400	(1,898)	190,502	190,502	
Other Salaries		3,455	3,455	3,455	
Total Health Services	192,400	1,557	193,957	193,957	-
Guidance:					
Salaries of Other Professional Staff	497,925	56,688	554,613	554,613	
Other Salaries	99,023	(1,564)	97,459	97,459	
Supplies and Materials	984		984		984
Total Guidance	597,932	55,124	653,056	652,072	984
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	396,033	10,589	406,622	406,622	
Salaries of Other Professional Staff	99,664	5,546	105,210	105,210	
Salaries of Secretarial and Clerical Assistants	105,736	4,534	110,270	110,270	
Other Salaries	61,431	(371)	61,060	61,060	
Salaries of Facilitators, Math & Literacy Coaches	85,243	(84,243)	1,000	1,000	
Purchased Professional –Education Services	14,153	(14,153)			
Total Improvement of Instruction Services	762,260	(78,098)	684,162	684,162	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	99,004	(1,116)	97,888	97,888	
Total Educational Media/Library Services	99,004	(1,116)	97,888	97,888	-
Instructional Staff Training Services:					
Other Purchased Services	14,500	(3,227)	11,273	10,943	330
Total Instructional Staff Training Services	14,500	(3,227)	11,273	10,943	330
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	530,913	15,363	546,276	546,276	
Salaries of Secretarial and Clerical Assistants	305,921	(71,788)	234,133	234,133	
Other Salaries	172,433	(22,048)	150,385	150,385	
Other Purchased Services	14,459		14,459	12,304	2,155
Other Objects	5,070	9,000	14,070	9,564	4,506
Total Support Services – School Administration	1,028,796	(69,473)	959,323	952,662	6,661
Security:					
Salaries	309,332	(32,847)	276,485	276,485	
General Supplies	5,880	(3,000)	2,880		2,880
Total Security	315,212	(35,847)	279,365	276,485	2,880

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Central High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 24,433	\$ 750	\$ 25,183	\$ 14,317	\$ 10,866
Total Student Transportation Services	24,433	750	25,183	14,317	10,866
Unallocated Benefits:					
Health Benefits	1,950,956		1,950,956	1,950,956	
Total Unallocated Benefits	1,950,956		1,950,956	1,950,956	
Total Undistributed Expenditures	5,087,142	(131,505)	4,955,637	4,933,916	21,721
Total Expenditures - Current Expense	11,831,489	219,743	12,051,232	12,007,169	44,063
Total Expenditures - School Based	11,831,489	219,743	12,051,232	12,007,169	44,063
Other Financing Sources:					
Transfers In	11,820,142	219,743	12,039,885	12,025,177	(14,708)
Total Other Financing Sources	11,820,142	219,743	12,039,885	12,025,177	(14,708)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,347)		(11,347)	18,008	29,355
Fund Balances, July 1	11,347		11,347	11,347	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 29,355	\$ 29,355

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Chancellor Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 142,360	\$ 101,728	\$ 244,088	\$ 244,088	
Grades 1- 5	1,406,430	3,538	1,409,968	1,409,968	
Grades 6-8	504,067	16,137	520,204	520,204	

Undistributed Instruction:

Other Salaries of Instruction	69,530	944	70,474	70,474	
Purchased Technical Services	5,000	(4,805)	195		\$ 195
General Supplies	150,483	(17,891)	132,592	74,211	58,381
Textbooks	1,500	(1,500)			
Other Objects	18,512	17,000	35,512	24,994	10,518

Total Regular Programs	2,297,882	115,151	2,413,033	2,343,939	69,094
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	428,664	(127,868)	300,796	300,796	
Other Salaries of Instruction	11,660	4,411	16,071	16,071	
Purchased Technical Services	4,000	(4,000)			
General Supplies	7,000		7,000		7,000
Other Objects	2,218		2,218	2,105	113

Total Learning and/or Language Disabilities	453,542	(127,457)	326,085	318,972	7,113
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Multiple Disabilities:

Salaries of Teachers	96,933	(16,950)	79,983	60,073	19,910
Other Salaries of Instruction	1,820	(1,820)			

Total Multiple Disabilities	98,753	(18,770)	79,983	60,073	19,910
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Resource Room/Resource Center:

Salaries of Teachers	53,451	989	54,440	54,440	
Other Salaries of Instruction	1,820	6,597	8,417	8,417	
General Supplies	950		950	950	

Total Resource Room/Resource Center	56,221	7,586	63,807	63,807	-
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Total Special Education	608,516	(138,641)	469,875	442,852	27,023
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School Sponsored Co-curricular Activities:

Salaries	11,755	4,223	15,978	15,978	
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Total School Sponsored Co-curricular Activities	11,755	4,223	15,978	15,978	-
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School Sponsored Athletics:

Salaries	11,581		11,581	8,098	3,483
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Total School Sponsored Athletics	11,581	-	11,581	8,098	3,483
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Before/After School Programs:

Salaries of Teachers	11,840	3,000	14,840	11,692	3,148
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Total Before/After School Programs	11,840	3,000	14,840	11,692	3,148
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Total Instruction	2,941,574	(16,267)	2,925,307	2,822,559	102,748
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Chancellor Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 63,596	\$ 290	\$ 63,886	\$ 63,886	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,860	181	37,041	37,041	
Supplies and Materials	1,100		1,100	1,100	
Total Attendance and Social Work Services	101,556	471	102,027	102,027	-
Health Services:					
Salaries	99,577	377	99,954	99,954	
Other Salaries	1,640	(255)	1,385	1,385	
Supplies and Materials	400		400	107	\$ 293
Total Health Services	101,617	122	101,739	101,446	293
Guidance:					
Other Salaries	54,108	(240)	53,868	53,868	
Purchased Professional - Educational Services	7,100	2,000	9,100	8,879	221
Total Guidance	61,208	1,760	62,968	62,747	221
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	102,661	3,213	105,874	105,874	
Salaries of Facilitators, Math & Literacy Coaches	164,265	(443)	163,822	163,822	
Other Objects	10,848	(3,804)	7,044	7,044	
Total Improvement of Instruction Services	277,774	(1,034)	276,740	276,740	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	222,556	7,072	229,628	229,628	
Salaries of Secretarial and Clerical Assistants	146,281	616	146,897	146,897	
Other Salaries	97,416	9,206	106,622	106,622	
Other Purchased Services	9,402	1,000	10,402	9,397	1,005
Supplies and Materials	2,700		2,700	1,320	1,380
Other Objects	1,830		1,830	1,530	300
Total Support Services – School Administration	480,185	17,894	498,079	495,394	2,685
Security:					
Salaries	88,261	(14,946)	73,315	73,315	
Total Security	88,261	(14,946)	73,315	73,315	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,133	10,000	21,133	16,496	4,637
Total Student Transportation Services	11,133	10,000	21,133	16,496	4,637
Unallocated Benefits:					
Health Benefits	849,610		849,610	849,610	
Total Unallocated Benefits	849,610	-	849,610	849,610	-
Total Undistributed Expenditures	1,971,344	14,267	1,985,611	1,977,775	7,836
Total Expenditures - Current Expense	4,912,918	(2,000)	4,910,918	4,800,334	110,584
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	11,248	2,000	13,248		13,248
Total Equipment	11,248	2,000	13,248	-	13,248
Total Expenditures - School Based	4,924,166	-	4,924,166	4,800,334	123,832

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Chancellor Avenue

Other Financing Sources:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Transfers In	\$ 4,878,991		\$ 4,878,991	\$ 4,789,804	\$ (89,187)
Total Other Financing Sources	4,878,991	-	4,878,991	4,789,804	(89,187)

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)	(45,175)		(45,175)	(10,530)	34,645
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Fund Balances, July 1

	45,175		45,175	45,175	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 34,645	\$ 34,645

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Cleveland Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 141,225	\$ 7,000	\$ 148,225	\$ 147,831	\$ 394
Grades 1- 5	1,667,992	76,000	1,743,992	1,742,816	1,176
Grades 6-8	186,381	25,500	211,881	211,196	685

Undistributed Instruction:

Other Salaries of Instruction	70,437	100	70,537	70,442	95
General Supplies	51,398	46,000	97,398	71,884	25,514
Textbooks	1,000		1,000		1,000
Other Objects	14,352		14,352	6,639	7,713

Total Regular Programs	2,132,785	154,600	2,287,385	2,250,808	36,577
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Instruction - Special Education:

Cognitive - Mild:

Other Salaries of Instruction	7,280		7,280		7,280
Total Cognitive - Mild	7,280	-	7,280	-	7,280

Learning and/or Language Disabilities:

Salaries of Teachers	603,055	(120,000)	483,055	478,798	4,257
Other Salaries of Instruction	9,170	65,000	74,170	70,503	3,667
General Supplies	6,400		6,400	4,964	1,436
Total Learning and/or Language Disabilities	618,625	(55,000)	563,625	554,265	9,360

Resource Room/Resource Center:

Salaries of Teachers	126,653	(86,000)	40,653	31,887	8,766
Other Salaries of Instruction	3,640		3,640	260	3,380
General Supplies	1,250		1,250		1,250

Total Resource Room/Resource Center	131,543	(86,000)	45,543	32,147	13,396
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Total Special Education	757,448	(141,000)	616,448	586,412	30,036
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School Sponsored Co-curricular Activities:

Salaries	10,684	2,000	12,684	12,111	573
Supplies and Materials	4,067		4,067		4,067

Total School Sponsored Co-curricular Activities	14,751	2,000	16,751	12,111	4,640
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School Sponsored Athletics:

Salaries	9,541		9,541		9,541
Supplies and Materials	3,375		3,375	2,942	433

Total School Sponsored Athletics	12,916	-	12,916	2,942	9,974
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Before/After School Programs:

Salaries of Teachers	92,400	(66,400)	26,000	23,694	2,306
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Total Before/After School Programs	92,400	(66,400)	26,000	23,694	2,306
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Total Instruction	3,010,300	(50,800)	2,959,500	2,875,967	83,533
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Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 101,649		\$ 101,649	\$ 100,474	\$ 1,175
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,305	\$ 200	32,505	32,464	41
Supplies and Materials	600		600		600
Other Objects	200		200		200
Total Attendance and Social Work Services	134,754	200	134,954	132,938	2,016
Health Services:					
Salaries	101,078		101,078	82,317	18,761
Other Salaries	4,510		4,510	1,455	3,055
Supplies and Materials	779		779	216	563
Other Objects	200		200		200
Total Health Services	106,567	-	106,567	83,988	22,579
Guidance:					
Salaries of Other Professional Staff	86,527	8,000	94,527	93,978	549
Supplies and Materials	300		300		300
Total Guidance	86,827	8,000	94,827	93,978	849
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	53,579	3,500	57,079	57,044	35
Salaries of Secretarial and Clerical Assistants	50,974		50,974	46,501	4,473
Salaries of Facilitators, Math & Literacy Coaches	155,342	10,000	165,342	165,002	340
Purchased Professional –Education Services		5,000	5,000	5,000	
Supplies and Materials	2,100		2,100		2,100
Total Improvement of Instruction Services	261,995	18,500	280,495	273,547	6,948
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000	19,000	24,000	9,000	15,000
Total Instructional Staff Training Services	5,000	19,000	24,000	9,000	15,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	195,952	4,500	200,452	200,175	277
Salaries of Secretarial and Clerical Assistants	50,974		50,974	47,822	3,152
Other Salaries	2,625		2,625	2,157	468
Other Purchased Services	25,715		25,715	24,148	1,567
Supplies and Materials	3,625		3,625	409	3,216
Other Objects	3,316		3,316	3,280	36
Total Support Services – School Administration	282,207	4,500	286,707	277,991	8,716
Security:					
Salaries	126,925	600	127,525	126,520	1,005
Total Security	126,925	600	127,525	126,520	1,005
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,239		13,239	6,852	6,387
Total Student Transportation Services	13,239	-	13,239	6,852	6,387

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 755,209		\$ 755,209	\$ 755,209	
Total Unallocated Benefits	<u>755,209</u>		<u>755,209</u>	<u>755,209</u>	
Total Undistributed Expenditures	1,772,723	\$ 50,800	1,823,523	1,760,023	\$ 63,500
Total Expenditures - Current Expense	<u>4,783,023</u>	<u>-</u>	<u>4,783,023</u>	<u>4,635,990</u>	<u>147,033</u>
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	31,777		31,777	31,764	13
Total Equipment	<u>31,777</u>	<u>-</u>	<u>31,777</u>	<u>31,764</u>	<u>13</u>
Total Expenditures - School Based	<u>4,814,800</u>	<u>-</u>	<u>4,814,800</u>	<u>4,667,754</u>	<u>147,046</u>
Other Financing Sources:					
Transfers In	4,771,952		4,771,952	4,641,037	(130,915)
Total Other Financing Sources	<u>4,771,952</u>	<u>-</u>	<u>4,771,952</u>	<u>4,641,037</u>	<u>(130,915)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(42,848)		(42,848)	(26,717)	16,131
Fund Balances, July 1	42,848		42,848	42,848	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,131</u>	<u>\$ 16,131</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Dr. E. Alma Flagg

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 148,345	\$ 14,000	\$ 162,345	\$ 161,377	\$ 968
Grades 1- 5	956,959	24,000	980,959	961,088	19,871
Grades 6-8	374,330	(15,000)	359,330	338,252	21,078
Undistributed Instruction:					
Other Salaries of Instruction	30,154	1,000	31,154	30,750	404
Purchased Technical Services	7,536	14,351	21,887	21,887	
General Supplies	13,606		13,606	13,602	4
Textbooks	2,000	4,410	6,410	6,350	60
Other Objects	3,000	(206)	2,794	2,300	494
Total Regular Programs	1,535,930	42,555	1,578,485	1,535,606	42,879
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	307,651	(50,000)	257,651	230,743	26,908
Other Salaries of Instruction	36,931		36,931	28,578	8,353
Other Purchased Services	8,760	(8,414)	346		346
General Supplies	4,197	(3,142)	1,055	1,047	8
Total Learning and/or Language Disabilities	357,539	(61,556)	295,983	260,368	35,615
Resource Room/Resource Center:					
Salaries of Teachers	110,494	9,000	119,494	118,928	566
Other Salaries of Instruction	10,920		10,920	1,044	9,876
Total Resource Room/Resource Center	121,414	9,000	130,414	119,972	10,442
Total Special Education	478,953	(52,556)	426,397	380,340	46,057
Bilingual Education:					
Salaries of Teachers	668,394	(71,800)	596,594	560,821	35,773
Other Salaries of Instruction	42,894	5,500	48,394	47,438	956
Total Bilingual Education	711,288	(66,300)	644,988	608,259	36,729
School Sponsored Co-curricular Activities:					
Salaries	6,461		6,461	6,153	308
Supplies and Materials	2,000		2,000	1,996	4
Total School Sponsored Co-curricular Activities	8,461	-	8,461	8,149	312
School Sponsored Athletics:					
Salaries	9,541		9,541	9,541	
Supplies and Materials	3,000		3,000	2,972	28
Total School Sponsored Athletics	12,541	-	12,541	12,513	28
Before/After School Programs:					
Salaries of Teachers		3,000	3,000	2,297	703
Other Salaries for Instruction		361	361	336	25
Total Before/After School Programs	-	3,361	3,361	2,633	728

Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		\$ 650	\$ 650	\$ 650	
Total Other Supplemental/At-Risk Programs - Instruction	-	650	650	650	-
Total Instruction	\$ 2,747,173	(72,290)	2,674,883	2,548,150	\$ 126,733
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	55,427	1,000	56,427	55,998	429
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,501	500	39,001	38,675	326
Total Attendance and Social Work Services	93,928	1,500	95,428	94,673	755
Health Services:					
Salaries	100,795	2,800	103,595	103,567	28
Other Salaries	1,640		1,640	1,455	185
Total Health Services	102,435	2,800	105,235	105,022	213
Guidance:					
Other Salaries	61,896		61,896	60,479	1,417
Total Guidance	61,896	-	61,896	60,479	1,417
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction		103,571	103,571	90,139	13,432
Salaries of Facilitators, Math & Literacy Coaches	224,384		224,384	181,867	42,517
Purchased Professional –Education Services	20,327	(7,000)	13,327	13,000	327
Other Objects	4,088	(1,037)	3,051	3,051	
Total Improvement of Instruction Services	248,799	95,534	344,333	288,057	56,276
Instructional Staff Training Services:					
Purchased Professional –Education Services	6,945	(4,855)	2,090	2,090	
Total Instructional Staff Training Services	6,945	(4,855)	2,090	2,090	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	249,515	(3,071)	246,444	246,264	180
Salaries of Secretarial and Clerical Assistants	57,470	500	57,970	57,707	263
Other Salaries	188,008	(90,000)	98,008	97,995	13
Other Purchased Services	3,000		3,000	2,672	328
Supplies and Materials	11,673	2,186	13,859	13,440	419
Other Objects	1,380	(204)	1,176	535	641
Total Support Services – School Administration	511,046	(90,589)	420,457	418,613	1,844
Security:					
Salaries	49,442	3,000	52,442	51,952	490
Total Security	49,442	3,000	52,442	51,952	490
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,132		10,132	4,226	5,906
Total Student Transportation Services	10,132	-	10,132	4,226	5,906

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Dr. E. Alma Flagg	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 770,942		\$ 770,942	\$ 770,942	
Total Unallocated Benefits	770,942	-	770,942	770,942	-
Total Undistributed Expenditures	1,855,565	\$ 7,390	1,862,955	1,796,054	\$ 66,901
Total Expenditures - Current Expense	4,602,738	(64,900)	4,537,838	4,344,204	193,634
Total Expenditures - School Based	4,602,738	(64,900)	4,537,838	4,344,204	193,634
Other Financing Sources:					
Transfers In	4,583,938	(64,900)	4,519,038	4,326,758	(192,280)
Total Other Financing Sources	4,583,938	(64,900)	4,519,038	4,326,758	(192,280)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,800)		(18,800)	(17,446)	1,354
Fund Balances, July 1	18,800		18,800	18,800	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,354	\$ 1,354

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 215,790	\$ (52,108)	\$ 163,682	\$ 162,412	\$ 1,270
Grades 1- 5	1,039,754	(6,892)	1,032,862	1,001,970	30,892
Grades 6-8	1,027,807	(32,800)	995,007	976,914	18,093
Undistributed Instruction:					
Other Salaries of Instruction	70,983		70,983	60,360	10,623
Purchased Technical Services		300	300		300
Other Purchased Services	2,500		2,500	689	1,811
General Supplies	65,673	19,728	85,401	77,245	8,156
Textbooks	5,925	(5,854)	71		71
Other Objects	5,500	(1,130)	4,370	2,070	2,300
Total Regular Programs	2,433,932	(78,756)	2,355,176	2,281,660	73,516
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	5,384	(4,699)	685	162	523
Total Learning and/or Language Disabilities	5,384	(4,699)	685	162	523
Behavioral Disabilities:					
Salaries of Teachers	119,023	33,000	152,023	151,507	516
Other Salaries of Instruction	3,640	1,000	4,640	3,894	746
Total Behavioral Disabilities	122,663	34,000	156,663	155,401	1,262
Resource Room/Resource Center:					
Salaries of Teachers	647,754	114,000	761,754	760,755	999
Other Salaries of Instruction	16,380		16,380	4,025	12,355
Total Resource Room/Resource Center	664,134	114,000	778,134	764,780	13,354
Total Special Education	792,181	143,301	935,482	920,343	15,139
Bilingual Education:					
Salaries of Teachers	879,329	(99,900)	779,429	747,641	31,788
Other Salaries of Instruction	53,771	14,000	67,771	65,338	2,433
Total Bilingual Education	933,100	(85,900)	847,200	812,979	34,221
School Sponsored Co-curricular Activities:					
Salaries	11,755	100	11,855	11,767	88
Total School Sponsored Co-curricular Activities	11,755	100	11,855	11,767	88
School Sponsored Athletics:					
Salaries	8,098		8,098	8,098	
Supplies and Materials	3,500	3,428	6,928	6,905	23
Total School Sponsored Athletics	11,598	3,428	15,026	15,003	23
Before/After School Programs:					
Salaries of Teachers	22,866	(3,500)	19,366	5,994	13,372
Total Before/After School Programs	22,866	(3,500)	19,366	5,994	13,372
Total Instruction	4,205,432	(21,327)	4,184,105	4,047,746	136,359

Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 101,649		\$ 101,649	\$ 100,737	\$ 912
Salaries of Family Liaisons/Comm Parent Inv. Specialists	32,226	\$ 500	32,726	32,417	309
Supplies and Materials	1,000		1,000	892	108
Other Objects	1,000		1,000		1,000
Total Attendance and Social Work Services	135,875	500	136,375	134,046	2,329
Health Services:					
Salaries	97,216		97,216	96,406	810
Other Salaries	1,640		1,640	1,352	288
Supplies and Materials	1,500		1,500	1,451	49
Total Health Services	100,356	-	100,356	99,209	1,147
Guidance:					
Salaries of Other Professional Staff	107,301		107,301	100,230	7,071
Total Guidance	107,301	-	107,301	100,230	7,071
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	154,741	10,000	164,741	163,928	813
Salaries of Facilitators, Math & Literacy Coaches	261,824		261,824	259,307	2,517
Purchased Professional –Education Services	49,000	(4,050)	44,950	27,550	17,400
Total Improvement of Instruction Services	465,565	5,950	471,515	450,785	20,730
Instructional Staff Training Services:					
Purchased Professional –Education Services	7,500	16,784	24,284	20,108	4,176
Supplies and Materials	2,210		2,210	2,168	42
Total Instructional Staff Training Services	9,710	16,784	26,494	22,276	4,218
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	270,890	17,000	287,890	287,853	37
Salaries of Secretarial and Clerical Assistants	99,677	100	99,777	99,776	1
Other Salaries	199,299	2,000	201,299	200,806	493
Other Purchased Services	9,210	1,630	10,840	10,821	19
Other Objects	5,726	5,130	10,856	8,479	2,377
Total Support Services – School Administration	584,802	25,860	610,662	607,735	2,927
Security:					
Salaries	104,795	(15,000)	89,795	75,561	14,234
Total Security	104,795	(15,000)	89,795	75,561	14,234
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,500	(600)	6,900	3,106	3,794
Total Student Transportation Services	7,500	(600)	6,900	3,106	3,794
Unallocated Benefits:					
Health Benefits	1,195,747		1,195,747	1,195,747	
Total Unallocated Benefits	1,195,747		1,195,747	1,195,747	
Total Undistributed Expenditures	2,711,651	33,494	2,745,145	2,688,695	56,450
Total Expenditures - Current Expense	6,917,083	12,167	6,929,250	6,736,441	192,809

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 43,500		\$ 43,500	\$ 40,871	\$ 2,629
Special Education - Instruction:					
Language and/or Learning Disabilities	59,560	\$ (27,766)	31,794	31,790	4
Undistributed Expenditures:					
Non-Instructional Equipment	3,660		3,660		3,660
Total Equipment	106,720	(27,766)	78,954	72,661	6,293
Total Expenditures - School Based	7,023,803	(15,599)	7,008,204	6,809,102	199,102
Other Financing Sources:					
Transfers In	6,983,180	(15,599)	6,967,581	6,781,397	(186,184)
Total Other Financing Sources	6,983,180	(15,599)	6,967,581	6,781,397	(186,184)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(40,623)		(40,623)	(27,705)	12,918
Fund Balances, July 1	40,623		40,623	40,623	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 12,918	\$ 12,918

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 1,101,057	\$ 5,391	\$ 1,106,448	\$ 1,106,448	
Grades 9-12	430,939	53,559	484,498	484,498	
Undistributed Instruction:					
General Supplies	33,783		33,783	31,341	\$ 2,442
Other Objects	7,922		7,922	6,062	1,860
Total Regular Programs	1,573,701	58,950	1,632,651	1,628,349	4,302
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	3,640	(3,640)			
Total Learning and/or Language Disabilities	3,640	(3,640)	-	-	-
Behavioral Disabilities:					
Salaries of Teachers	102,510	(930)	101,580	101,580	
Total Behavioral Disabilities	102,510	(930)	101,580	101,580	-
Resource Room/Resource Center:					
Salaries of Teachers	61,896	5,767	67,663	67,663	
Other Salaries of Instruction	1,820	(1,820)			
Total Resource Room/Resource Center	63,716	3,947	67,663	67,663	-
Total Special Education	169,866	(623)	169,243	169,243	-
School Sponsored Co-curricular Activities:					
Salaries	18,185	(1,166)	17,019	17,019	
Total School Sponsored Co-curricular Activities	18,185	(1,166)	17,019	17,019	-
School Sponsored Athletics:					
Salaries	56,574	9,773	66,347	66,347	
Supplies and Materials	14,000		14,000	13,515	485
Other Objects	5,000		5,000	4,650	350
Total School Sponsored Athletics	75,574	9,773	85,347	84,512	835
Before/After School Programs:					
Salaries of Teachers		9,342	9,342	6,974	2,368
Total Before/After School Programs	-	9,342	9,342	6,974	2,368
Total Instruction	1,837,326	76,276	1,913,602	1,906,097	7,505
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	73,762	7,521	81,283	81,283	
Total Attendance and Social Work Services	73,762	7,521	81,283	81,283	-
Health Services:					
Salaries	72,167	31,582	103,749	103,749	
Other Salaries		1,459	1,459	1,459	
Supplies and Materials	749		749	281	468
Total Health Services	72,916	33,041	105,957	105,489	468

Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Eagle Academy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 99,004	\$ (852)	\$ 98,152	\$ 98,152	
Other Salaries	740	(740)			
Supplies and Materials	1,214		1,214	905	\$ 309
Total Guidance	100,958	(1,592)	99,366	99,057	309
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	52,080	974	53,054	53,054	
Salaries of Secretarial and Clerical Assistants	29,439	(1,854)	27,585	27,585	
Salaries of Facilitators, Math & Literacy Coaches	109,899	4,445	114,344	114,344	
Purchased Professional –Education Services	2,000		2,000	2,000	
Total Improvement of Instruction Services	193,418	3,565	196,983	196,983	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000	(10,000)			
Supplies and Materials	3,101		3,101	3,030	71
Total Instructional Staff Training Services	13,101	(10,000)	3,101	3,030	71
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	201,946	9,022	210,968	210,968	
Salaries of Secretarial and Clerical Assistants	81,001	5,704	86,705	86,705	
Other Salaries	76,691	456	77,147	77,147	
Other Purchased Services	7,270		7,270	5,668	1,602
Supplies and Materials	4,000	4,000	8,000	4,493	3,507
Other Objects	3,708	2,150	5,858	3,148	2,710
Total Support Services – School Administration	374,616	21,332	395,948	388,129	7,819
Security:					
Salaries	42,663	341	43,004	43,004	
Total Security	42,663	341	43,004	43,004	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,000	(390)	1,610	979	631
Total Student Transportation Services	2,000	(390)	1,610	979	631
Unallocated Benefits:					
Health Benefits	503,472		503,472	503,472	
Total Unallocated Benefits	503,472	-	503,472	503,472	-
Total Undistributed Expenditures	1,376,906	53,818	1,430,724	1,421,426	9,298
Total Expenditures - Current Expense	3,214,232	130,094	3,344,326	3,327,523	16,803
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 6-8	8,000	(6,500)	1,500		1,500
Total Equipment	8,000	(6,500)	1,500	-	1,500
Total Expenditures - School Based	3,222,232	123,594	3,345,826	3,327,523	18,303

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Eagle Academy

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 3,214,424	\$ 123,594	\$ 3,338,018	\$ 3,328,581	\$ (9,437)
	<u>3,214,424</u>	<u>123,594</u>	<u>3,338,018</u>	<u>3,328,581</u>	<u>(9,437)</u>
	(7,808)		(7,808)	1,058	8,866
	7,808		7,808	7,808	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,866</u>	<u>\$ 8,866</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: East Side High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

\$	7,442,064	\$	26,000	\$	7,468,064	\$	7,461,923	\$	6,141
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Undistributed Instruction:

General Supplies

	148,716		(54)		148,662		141,807		6,855
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Textbooks

	43,192		(15,500)		27,692		27,538		154
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Other Objects

	30,024		(12,000)		18,024		15,445		2,579
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Total Regular Programs

	7,663,996		(1,554)		7,662,442		7,646,713		15,729
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Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

	106,089				106,089		104,812		1,277
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Other Salaries of Instruction

	1,820				1,820		1,253		567
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Total Cognitive - Mild

	107,909		-		107,909		106,065		1,844
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Cognitive - Moderate:

General Supplies

	1,000				1,000		991		9
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Other Objects

	2,500		(2,500)						
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Total Cognitive - Moderate

	3,500		(2,500)		1,000		991		9
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Learning and/or Language Disabilities:

Salaries of Teachers

	236,944		6,000		242,944		242,526		418
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Other Salaries of Instruction

	5,460				5,460				5,460
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General Supplies

	1,000				1,000		1,000		
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Total Learning and/or Language Disabilities

	243,404		6,000		249,404		243,526		5,878
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Behavioral Disabilities:

Salaries of Teachers

	493,253		9,000		502,253		501,725		528
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Other Salaries of Instruction

	10,920		(5,000)		5,920				5,920
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Total Behavioral Disabilities

	504,173		4,000		508,173		501,725		6,448
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Resource Room/Resource Center:

Salaries of Teachers

	381,195		13,000		394,195		389,835		4,360
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Other Salaries of Instruction

	9,100				9,100				9,100
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General Supplies

	2,509		(329)		2,180		2,154		26
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Total Resource Room/Resource Center

	392,804		12,671		405,475		391,989		13,486
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Total Special Education

	1,251,790		20,171		1,271,961		1,244,296		27,665
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Bilingual Education:

Salaries of Teachers

	1,594,913		(15,000)		1,579,913		1,568,577		11,336
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Other Salaries of Instruction

	36,400		(15,000)		21,400				21,400
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General Supplies

	3,500		(1,617)		1,883		1,883		
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Other Objects

	2,500		(2,500)						
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Total Bilingual Education

	1,637,313		(34,117)		1,603,196		1,570,460		32,736
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School Sponsored Co-curricular Activities:

Salaries

	109,035		(20,000)		89,035		82,243		6,792
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Supplies and Materials

	6,000				6,000		5,903		97
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Other Objects

	10,000				10,000		10,000		
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Total School Sponsored Co-curricular Activities

	125,035		(20,000)		105,035		98,146		6,889
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Athletics:					
Salaries	\$ 386,630	\$ (15,000)	\$ 371,630	\$ 367,555	\$ 4,075
Supplies and Materials	128,757		128,757	114,379	14,378
Other Objects	56,000		56,000	56,000	
Total School Sponsored Athletics	571,387	(15,000)	556,387	537,934	18,453
Before/After School Programs:					
Salaries of Teachers	133,082	136,915	269,997	269,794	203
Total Before/After School Programs	133,082	136,915	269,997	269,794	203
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	75,500		75,500	41,852	33,648
Supplies and Materials	6,000		6,000	5,943	57
Total Alternative Education Programs - Instruction	81,500	-	81,500	47,795	33,705
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	222,499		222,499	179,767	42,732
Total Other Supplemental/At-Risk Programs - Instruction	222,499	-	222,499	179,767	42,732
Total Instruction	11,686,602	86,415	11,773,017	11,594,905	178,112
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	249,250	4,200	253,450	253,419	31
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,227	500	45,727	45,450	277
Supplies and Materials	2,000	(2,000)			
Total Attendance and Social Work Services	296,477	2,700	299,177	298,869	308
Health Services:					
Salaries	299,376	(25,000)	274,376	267,536	6,840
Other Salaries	5,658	(1,516)	4,142	4,141	1
Supplies and Materials	5,230	(862)	4,368	3,568	800
Total Health Services	310,264	(27,378)	282,886	275,245	7,641
Guidance:					
Salaries of Other Professional Staff	636,656	(25,000)	611,656	609,264	2,392
Salaries of Secretarial and Clerical Assistants	55,233		55,233	54,127	1,106
Other Salaries	9,720	(2,399)	7,321	7,321	
Supplies and Materials	5,024	(433)	4,591	4,567	24
Total Guidance	706,633	(27,832)	678,801	675,279	3,522
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	479,211		479,211	472,632	6,579
Salaries of Other Professional Staff	99,664	6,000	105,664	105,096	568
Salaries of Secretarial and Clerical Assistants	27,508		27,508	27,146	362
Other Salaries	57,850	500	58,350	58,292	58
Salaries of Facilitators, Math & Literacy Coaches	302,206	(53,000)	249,206	245,692	3,514
Other Objects	5,000		5,000	3,677	1,323
Total Improvement of Instruction Services	971,439	(46,500)	924,939	912,535	12,404
Educational Media/Library Services:					
Supplies and Materials	3,000	(3,000)			
Total Educational Media/Library Services	3,000	(3,000)	-	-	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: East Side High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional –Education Services	\$ 12,000		\$ 12,000	\$ 11,650	\$ 350
Supplies and Materials	20,000	\$ 20,500	40,500	35,423	5,077
Total Instructional Staff Training Services	32,000	20,500	52,500	47,073	5,427
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	636,576	(15,000)	621,576	618,721	2,855
Salaries of Secretarial and Clerical Assistants	304,939	(35,000)	269,939	261,313	8,626
Other Salaries	415,963		415,963	411,679	4,284
Other Purchased Services	54,393		54,393	35,533	18,860
Supplies and Materials	52,091	5,706	57,797	57,068	729
Other Objects	39,536	(1,902)	37,634	21,728	15,906
Total Support Services – School Administration	1,503,498	(46,196)	1,457,302	1,406,042	51,260
Security:					
Salaries	297,465		297,465	290,501	6,964
General Supplies	25,000	(513)	24,487	24,486	1
Total Security	322,465	(513)	321,952	314,987	6,965
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	32,975	17,000	49,975	43,292	6,683
Total Student Transportation Services	32,975	17,000	49,975	43,292	6,683
Unallocated Benefits:					
Health Benefits	2,973,634		2,973,634	2,973,634	
Total Unallocated Benefits	2,973,634	-	2,973,634	2,973,634	-
Total Undistributed Expenditures	7,152,385	(111,219)	7,041,166	6,946,956	94,210
Total Expenditures - Current Expense	18,838,987	(24,804)	18,814,183	18,541,861	272,322
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	4,925		4,925	4,595	330
Total Equipment	4,925	-	4,925	4,595	330
Total Expenditures - School Based	18,843,912	(24,804)	18,819,108	18,546,456	272,652
Other Financing Sources:					
Transfers In	18,746,248	(24,804)	18,721,444	18,531,062	(190,382)
Total Other Financing Sources	18,746,248	(24,804)	18,721,444	18,531,062	(190,382)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(97,664)		(97,664)	(15,394)	82,270
Fund Balances, July 1	97,664		97,664	97,664	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 82,270	\$ 82,270

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 225,269	\$ 16,063	\$ 241,332	\$ 241,332	
Grades 1- 5	1,719,335	3,974	1,723,309	1,723,309	
Grades 6-8	272,007	(11,786)	260,221	260,221	
Undistributed Instruction:					
Other Salaries of Instruction	102,689	982	103,671	103,671	
General Supplies	79,727		79,727	76,908	\$ 2,819
Other Objects	13,661		13,661	8,062	5,599
Total Regular Programs	2,412,688	9,233	2,421,921	2,413,503	8,418
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	208,548	(57,683)	150,865	150,865	
Other Salaries of Instruction	3,640	(1,729)	1,911	1,911	
Total Learning and/or Language Disabilities	212,188	(59,412)	152,776	152,776	-
Resource Room/Resource Center:					
Salaries of Teachers	340,658	50,977	391,635	391,635	
Other Salaries of Instruction	9,100	(8,960)	140	140	
General Supplies	1,000		1,000	950	50
Other Objects	900		900	637	263
Total Resource Room/Resource Center	351,658	42,017	393,675	393,362	313
Total Special Education	563,846	(17,395)	546,451	546,138	313
Bilingual Education:					
Salaries of Teachers	738,723	(27,815)	710,908	710,908	
Other Salaries of Instruction	48,899	351	49,250	49,250	
General Supplies	1,000		1,000	918	82
Other Objects	2,040		2,040	1,705	335
Total Bilingual Education	790,662	(27,464)	763,198	762,781	417
School Sponsored Co-curricular Activities:					
Salaries	3,652	2,967	6,619	6,619	
Total School Sponsored Co-curricular Activities	3,652	2,967	6,619	6,619	-
School Sponsored Athletics:					
Salaries	4,049	(4,049)			
Supplies and Materials	2,000		2,000	1,950	50
Total School Sponsored Athletics	6,049	(4,049)	2,000	1,950	50
Before/After School Programs:					
Salaries of Teachers	23,310	6,061	29,371	29,371	
Total Before/After School Programs	23,310	6,061	29,371	29,371	-
Total Instruction	3,800,207	(30,647)	3,769,560	3,760,362	9,198

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 72,522	\$ 102,498	\$ 175,020	\$ 175,020	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,700	175	35,875	35,875	
Supplies and Materials	500		500	482	\$ 18
Total Attendance and Social Work Services	108,722	102,673	211,395	211,377	18
Health Services:					
Salaries	158,931	(166)	158,765	158,765	
Other Salaries	2,600	(363)	2,237	2,237	
Supplies and Materials	1,208		1,208	1,055	153
Total Health Services	162,739	(529)	162,210	162,057	153
Guidance:					
Salaries of Other Professional Staff	72,167	(72,167)			
Total Guidance	72,167	(72,167)	-	-	-
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	27,616	810	28,426	28,426	
Salaries of Facilitators, Math & Literacy Coaches	178,087	15,973	194,060	194,060	
Purchased Professional –Education Services	37,452		37,452	37,440	12
Other Objects	4,680	1,500	6,180	4,191	1,989
Total Improvement of Instruction Services	247,835	18,283	266,118	264,117	2,001
Educational Media/Library Services:					
Salaries of Other Professional Staff	104,656	(1,243)	103,413	103,413	
Supplies and Materials	684		684	445	239
Total Educational Media/Library Services	105,340	(1,243)	104,097	103,858	239
Instructional Staff Training Services:					
Purchased Professional –Education Services	7,000		7,000		7,000
Total Instructional Staff Training Services	7,000	-	7,000	-	7,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	142,373	7,426	149,799	149,799	
Salaries of Secretarial and Clerical Assistants	132,959	(31,450)	101,509	101,509	
Other Salaries	346,201	18,213	364,414	364,414	
Other Purchased Services	32,121		32,121	30,413	1,708
Supplies and Materials	3,600	(1,500)	2,100	2,045	55
Other Objects	1,950		1,950	1,737	213
Total Support Services – School Administration	659,204	(7,311)	651,893	649,917	1,976
Security:					
Salaries	138,896	2,713	141,609	141,609	
Total Security	138,896	2,713	141,609	141,609	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,464		7,464	7,022	442
Total Student Transportation Services	7,464	-	7,464	7,022	442

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Elliott Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,038,412		\$ 1,038,412	\$ 1,038,412	
Total Unallocated Benefits	1,038,412	-	1,038,412	1,038,412	-
Total Undistributed Expenditures	2,547,779	\$ 42,419	2,590,198	2,578,369	\$ 11,829
Total Expenditures - Current Expense	6,347,986	11,772	6,359,758	6,338,731	21,027
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	14,980		14,980	14,332	648
Total Equipment	14,980	-	14,980	14,332	648
Total Expenditures - School Based	6,362,966	11,772	6,374,738	6,353,063	21,675
Other Financing Sources:					
Transfers In	6,354,762	11,772	6,366,534	6,351,218	(15,316)
Total Other Financing Sources	6,354,762	11,772	6,366,534	6,351,218	(15,316)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,204)		(8,204)	(1,845)	6,359
Fund Balances, July 1	8,204		8,204	8,204	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 6,359	\$ 6,359

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Uplift Academy (Fast Track)

Expense

Current:

Instruction - regular programs:

Undistributed Instruction:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Purchased Technical Services	\$ 12,000		\$ 12,000	\$ 240	\$ 11,760
General Supplies	37,000	\$ (4,500)	32,500	19,810	12,690
Other Objects	9,000		9,000	6,617	2,383
Total Regular Programs	58,000	(4,500)	53,500	26,667	26,833

Before/After School Programs:

Salaries of Teachers	16,800		16,800	10,656	6,144
Total Before/After School Programs	16,800	-	16,800	10,656	6,144

Alternative Education Programs - Instruction:

Salaries of Teachers	646,397	14,000	660,397	642,418	17,979
Supplies and Materials	3,815		3,815	3,197	618
Other Objects	15		15	15	
Total Alternative Education Programs - Instruction	650,227	14,000	664,227	645,630	18,597

Alternative Education Programs - Support Services:

Salaries	891,110	(92,450)	798,660	745,021	53,639
Salary of Family/Parent Liaison	54,488	1,500	55,988	55,528	460
Total Alternative Education Programs - Support Services	945,598	(90,950)	854,648	800,549	54,099
Total Instruction	1,670,625	(81,450)	1,589,175	1,483,502	105,673

Undistributed Expenditures:

Health Services:

Other Salaries		1,500	1,500		1,500
Total Health Services	-	1,500	1,500	-	1,500

Guidance:

Other Salaries	80,430	(25,000)	55,430	25,857	29,573
Total Guidance	80,430	(25,000)	55,430	25,857	29,573

Improvement of Instruction Services:

Purchased Professional –Education Services	10,000		10,000		10,000
Total Improvement of Instruction Services	10,000	-	10,000	-	10,000

Instructional Staff Training Services:

Purchased Professional –Education Services	12,000		12,000	5,000	7,000
Total Instructional Staff Training Services	12,000	-	12,000	5,000	7,000

Support Services – School Administration:

Other Salaries		6,000	6,000	5,802	198
Total Support Services – School Administration	-	6,000	6,000	5,802	198

Security:

Salaries	293,832		293,832	289,972	3,860
Total Security	293,832	-	293,832	289,972	3,860

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Uplift Academy (Fast Track)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors		\$ 3,000	\$ 3,000	\$ 1,288	\$ 1,712
Total Student Transportation Services	-	3,000	3,000	1,288	1,712
Unallocated Benefits:					
Health Benefits	\$ 582,140		582,140	582,140	
Total Unallocated Benefits	582,140	-	582,140	582,140	-
Total Undistributed Expenditures	978,402	(14,500)	963,902	910,059	53,843
Total Expenditures - Current Expense	2,649,027	(95,950)	2,553,077	2,393,561	159,516
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	5,294		5,294		5,294
Non-Instructional Equipment	30,000		30,000	3,635	26,365
Total Equipment	35,294	-	35,294	3,635	31,659
Total Expenditures - School Based	2,684,321	(95,950)	2,588,371	2,397,196	191,175
Other Financing Sources:					
Transfers In	2,680,491	(95,950)	2,584,541	2,401,350	(183,191)
Total Other Financing Sources	2,680,491	(95,950)	2,584,541	2,401,350	(183,191)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(3,830)		(3,830)	4,154	7,984
Fund Balances, July 1	3,830		3,830	3,830	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,984	\$ 7,984

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 328,879	\$ 23,500	\$ 352,379	\$ 351,144	\$ 1,235
Grades 1- 5	1,838,851	93,000	1,931,851	1,930,512	1,339
Grades 6-8	1,556,606	(214,202)	1,342,404	1,317,470	24,934
Undistributed Instruction:					
Other Salaries of Instruction	139,623		139,623	139,037	586
Other Purchased Services	1,750		1,750	1,750	
General Supplies	194,741	(4,006)	190,735	175,509	15,226
Other Objects	21,013	(9,500)	11,513	8,754	2,759
Total Regular Programs	4,081,463	(111,208)	3,970,255	3,924,176	46,079
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	132,783		132,783	125,974	6,809
Other Salaries of Instruction	4,970		4,970	800	4,170
Total Learning and/or Language Disabilities	137,753	-	137,753	126,774	10,979
Resource Room/Resource Center:					
Salaries of Teachers	375,816	83,202	459,018	458,876	142
Other Salaries of Instruction	5,460	2,000	7,460	7,444	16
General Supplies	8,000		8,000	7,529	471
Total Resource Room/Resource Center	389,276	85,202	474,478	473,849	629
Autism:					
Salaries of Teachers	519,428	6,000	525,428	525,052	376
Other Salaries of Instruction	181,664	3,500	185,164	182,721	2,443
General Supplies	10,293	(1,890)	8,403	8,018	385
Total Autism	711,385	7,610	718,995	715,791	3,204
Total Special Education	1,238,414	92,812	1,331,226	1,316,414	14,812
Bilingual Education:					
Salaries of Teachers	944,246	(59,800)	884,446	874,564	9,882
Other Salaries of Instruction	52,375	8,300	60,675	60,539	136
General Supplies	9,100		9,100	7,962	1,138
Total Bilingual Education	1,005,721	(51,500)	954,221	943,065	11,156
School Sponsored Co-curricular Activities:					
Salaries	26,391	1,500	27,891	27,591	300
Total School Sponsored Co-curricular Activities	26,391	1,500	27,891	27,591	300
School Sponsored Athletics:					
Salaries	9,541		9,541	9,541	
Supplies and Materials	1,500		1,500	787	713
Total School Sponsored Athletics	11,041	-	11,041	10,328	713
Before/After School Programs:					
Salaries of Teachers	100,640	20,000	120,640	70,565	50,075
Total Before/After School Programs	100,640	20,000	120,640	70,565	50,075
Total Instruction	6,463,670	(48,396)	6,415,274	6,292,139	123,135

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: First Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 55,000	\$ (15,000)	\$ 40,000	\$ 34,507	\$ 5,493
Total Attendance and Social Work Services	55,000	(15,000)	40,000	34,507	5,493
Health Services:					
Salaries	165,504	4,000	169,504	168,833	671
Other Salaries	1,480	1,000	2,480	2,289	191
Supplies and Materials	2,045		2,045	1,182	863
Total Health Services	169,029	5,000	174,029	172,304	1,725
Guidance:					
Salaries of Other Professional Staff	167,919	9,000	176,919	176,112	807
Supplies and Materials	1,000		1,000		1,000
Total Guidance	168,919	9,000	177,919	176,112	1,807
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	147,247	52,500	199,747	190,872	8,875
Salaries of Secretarial and Clerical Assistants	50,974	2,000	52,974	52,404	570
Salaries of Facilitators, Math & Literacy Coaches	72,167	1,000	73,167	72,550	617
Purchased Professional –Education Services	31,000		31,000	31,000	
Other Objects	6,400		6,400	3,480	2,920
Total Improvement of Instruction Services	307,788	55,500	363,288	350,306	12,982
Educational Media/Library Services:					
Supplies and Materials	27,560		27,560	27,560	
Total Educational Media/Library Services	27,560	-	27,560	27,560	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	282,127	49,500	331,627	330,981	646
Salaries of Secretarial and Clerical Assistants	193,774	8,000	201,774	201,185	589
Other Salaries	213,716	(79,000)	134,716	118,539	16,177
Other Purchased Services	4,200		4,200		4,200
Other Objects	4,500		4,500	3,419	1,081
Total Support Services – School Administration	698,317	(21,500)	676,817	654,124	22,693
Security:					
Salaries	114,990		114,990	105,524	9,466
General Supplies	2,258		2,258	2,161	97
Total Security	117,248	-	117,248	107,685	9,563
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,927	15,396	27,323	23,699	3,624
Total Student Transportation Services	11,927	15,396	27,323	23,699	3,624
Unallocated Benefits:					
Health Benefits	1,565,485		1,565,485	1,565,485	
Total Unallocated Benefits	1,565,485	-	1,565,485	1,565,485	-
Total Undistributed Expenditures	3,121,273	48,396	3,169,669	3,111,782	57,887
Total Expenditures - Current Expense	9,584,943	-	9,584,943	9,403,921	181,022

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: First Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	\$ 14,085		\$ 14,085	\$ 14,085	
Total Equipment	14,085	-	14,085	14,085	-
Total Expenditures - School Based	9,599,028	-	9,599,028	9,418,006	\$ 181,022
Other Financing Sources:					
Transfers In	9,589,458		9,589,458	9,421,848	(167,610)
Total Other Financing Sources	9,589,458	-	9,589,458	9,421,848	(167,610)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,570)		(9,570)	3,842	13,412
Fund Balances, July 1	9,570		9,570	9,570	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 13,412	\$ 13,412

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Fourteenth Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 1-5

\$	185,060	\$	6,000	191,060	\$	186,714	\$	4,346
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Grades 6-8

	73,202		27,000	100,202		99,636		566
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Undistributed Instruction:

General Supplies

	25,142			25,142		25,057		85
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Total Regular Programs

	283,404		33,000	316,404		311,407		4,997
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Instruction - Special Education:

Cognitive - Moderate:

Salaries of Teachers

	290,159		(85,000)	205,159		200,130		5,029
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Other Salaries of Instruction

	5,460		19,000	24,460		24,072		388
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General Supplies

	6,908			6,908		6,895		13
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Total Cognitive - Moderate

	302,527		(66,000)	236,527		231,097		5,430
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Multiple Disabilities:

Salaries of Teachers

	141,265		17,000	158,265		157,659		606
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Other Salaries of Instruction

	1,820		56,000	57,820		57,275		545
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General Supplies

	6,908			6,908		5,294		1,614
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Total Multiple Disabilities

	149,993		73,000	222,993		220,228		2,765
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Resource Room/Resource Center:

Other Salaries of Instruction

	3,640			3,640				3,640
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Total Resource Room/Resource Center

	3,640		-	3,640		-		3,640
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Autism:

Salaries of Teachers

	299,908		(5,000)	294,908		292,679		2,229
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Total Autism

	299,908		(5,000)	294,908		292,679		2,229
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Total Special Education

	756,068		2,000	758,068		744,004		14,064
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Total Instruction

	1,039,472		35,000	1,074,472		1,055,411		19,061
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Undistributed Expenditures:

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Specialists

	55,000		(5,000)	50,000		46,179		3,821
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Supplies and Materials

	2,000			2,000		450		1,550
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Total Attendance and Social Work Services

	57,000		(5,000)	52,000		46,629		5,371
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Health Services:

Salaries

	101,649			101,649		100,489		1,160
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Other Salaries

	1,640			1,640		1,406		234
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Supplies and Materials

	2,820			2,820		2,790		30
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Total Health Services

	106,109		-	106,109		104,685		1,424
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Improvement of Instruction Services:

Salaries of Facilitators, Math & Literacy Coaches

	180,585			180,585		175,202		5,383
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Other Objects

	3,000			3,000		2,408		592
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Total Improvement of Instruction Services

	183,585		-	183,585		177,610		5,975
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Instructional Staff Training Services:

Other Objects

	10,000			10,000				10,000
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Total Instructional Staff Training Services

	10,000		-	10,000		-		10,000
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Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 142,373	\$ 3,500	\$ 145,873	\$ 145,635	\$ 238
Salaries of Secretarial and Clerical Assistants	50,551	1,000	51,551	50,807	744
Other Purchased Services	7,032		7,032	5,478	1,554
Supplies and Materials	6,502		6,502	2,527	3,975
Other Objects	3,006		3,006	2,002	1,004
Total Support Services – School Administration	209,464	4,500	213,964	206,449	7,515
Security:					
Salaries	88,249	(10,000)	78,249	69,217	9,032
Total Security	88,249	(10,000)	78,249	69,217	9,032
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,600		3,600	1,030	2,570
Total Student Transportation Services	3,600	-	3,600	1,030	2,570
Unallocated Benefits:					
Health Benefits	251,736		251,736	251,736	
Total Unallocated Benefits	251,736	-	251,736	251,736	-
Total Undistributed Expenditures	909,743	(10,500)	899,243	857,356	41,887
Total Expenditures - Current Expense	1,949,215	24,500	1,973,715	1,912,767	60,948
Total Expenditures - School Based	1,949,215	24,500	1,973,715	1,912,767	60,948
Other Financing Sources:					
Transfers In	1,948,183	24,500	1,972,683	1,912,833	(59,850)
Total Other Financing Sources	1,948,183	24,500	1,972,683	1,912,833	(59,850)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(1,032)		(1,032)	66	1,098
Fund Balances, July 1	1,032		1,032	1,032	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,098	\$ 1,098

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Franklin Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 182,127	\$ 8,000	\$ 190,127	\$ 189,323	\$ 804
Grades 1- 5	1,339,318	139,279	1,478,597	1,478,188	409
Grades 6-8	73,202	27,000	100,202	99,904	298

Undistributed Instruction:

Other Salaries of Instruction	99,932	1,000	100,932	100,001	931
General Supplies	122,105	6,400	128,505	123,362	5,143
Textbooks	10,000	(10,000)			
Other Objects	4,890	4,000	8,890	6,843	2,047

Total Regular Programs	1,831,574	175,679	2,007,253	1,997,621	9,632
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	270,986	(42,800)	228,186	210,109	18,077
Other Salaries of Instruction	7,280	4,000	11,280	11,129	151
General Supplies	6,320		6,320	3,632	2,688

Total Learning and/or Language Disabilities	284,586	(38,800)	245,786	224,870	20,916
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Multiple Disabilities:

Other Salaries of Instruction	1,820		1,820	1,189	631
Total Multiple Disabilities	1,820	-	1,820	1,189	631

Resource Room/Resource Center:

Salaries of Teachers	433,359	11,000	444,359	444,123	236
Other Salaries of Instruction	7,280		7,280	4,656	2,624

Total Resource Room/Resource Center	440,639	11,000	451,639	448,779	2,860
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Total Special Education	727,045	(27,800)	699,245	674,838	24,407
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Bilingual Education:

Salaries of Teachers	1,134,854	(80,000)	1,054,854	1,041,311	13,543
Other Salaries of Instruction	120,315		120,315	87,915	32,400
General Supplies	10,755		10,755	10,020	735

Total Bilingual Education	1,265,924	(80,000)	1,185,924	1,139,246	46,678
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Before/After School Programs:

Salaries of Teachers	23,240		23,240	9,454	13,786
Other Salaries for Instruction	7,200	4,000	11,200	10,548	652

Total Before/After School Programs	30,440	4,000	34,440	20,002	14,438
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Total Instruction	3,854,983	71,879	3,926,862	3,831,707	95,155
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Undistributed Expenditures:

Attendance and Social Work Services:

Salaries	128,703		128,703	128,071	632
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,227	1,000	46,227	45,451	776

Total Attendance and Social Work Services	173,930	1,000	174,930	173,522	1,408
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 97,216		\$ 97,216	\$ 96,139	\$ 1,077
Other Salaries	1,295	\$ 500	1,795	1,352	443
Supplies and Materials	4,000	(3,400)	600	599	1
Total Health Services	102,511	(2,900)	99,611	98,090	1,521
Guidance:					
Supplies and Materials	3,000	(3,000)			
Total Guidance	3,000	(3,000)	-	-	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	98,165	6,000	104,165	103,763	402
Salaries of Secretarial and Clerical Assistants	27,616	1,000	28,616	28,426	190
Salaries of Facilitators, Math & Literacy Coaches	157,436	8,300	165,736	165,716	20
Total Improvement of Instruction Services	283,217	15,300	298,517	297,905	612
Educational Media/Library Services:					
Salaries of Other Professional Staff	103,439	(97,279)	6,160		6,160
Supplies and Materials	4,000	(4,000)			
Total Educational Media/Library Services	107,439	(101,279)	6,160	-	6,160
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	233,045	11,000	244,045	243,842	203
Salaries of Secretarial and Clerical Assistants	83,716		83,716	82,565	1,151
Other Salaries	1,200	1,000	2,200	2,169	31
Other Purchased Services	28,000		28,000	1,265	26,735
Supplies and Materials	12,828		12,828	12,372	456
Other Objects	3,360		3,360	560	2,800
Total Support Services – School Administration	362,149	12,000	374,149	342,773	31,376
Security:					
Salaries	109,359		109,359	92,937	16,422
General Supplies	2,000		2,000		2,000
Total Security	111,359	-	111,359	92,937	18,422
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,281	7,000	19,281	15,006	4,275
Total Student Transportation Services	12,281	7,000	19,281	15,006	4,275
Unallocated Benefits:					
Health Benefits	951,878		951,878	951,878	
Total Unallocated Benefits	951,878		951,878	951,878	
Total Undistributed Expenditures	2,107,764	(71,879)	2,035,885	1,972,111	63,774
Total Expenditures - Current Expense	5,962,747	-	5,962,747	5,803,818	158,929
Total Expenditures - School Based	5,962,747	-	5,962,747	5,803,818	158,929

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Franklin Avenue

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 5,958,507		\$ 5,958,507	\$ 5,812,311	\$ (146,196)
	<u>5,958,507</u>	<u>-</u>	<u>5,958,507</u>	<u>5,812,311</u>	<u>(146,196)</u>
	(4,240)		(4,240)	8,493	12,733
	4,240		4,240	4,240	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,733</u>	<u>\$ 12,733</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: George Washington Carver

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 112,297	\$ 34,404	\$ 146,701	\$ 146,701	
Grades 1- 5	884,942	70,585	955,527	955,527	
Grades 6-8	971,662	(1,845)	969,817	969,817	
Undistributed Instruction:					
Other Salaries of Instruction	69,530	642	70,172	70,172	
General Supplies	53,627	(6,000)	47,627	42,840	\$ 4,787
Textbooks	5,000		5,000		5,000
Other Objects	17,768		17,768	15,599	2,169
Total Regular Programs	2,114,826	97,786	2,212,612	2,200,656	11,956
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	303,281	(22,424)	280,857	280,857	
Other Salaries of Instruction	9,100	(8,400)	700	700	
Total Learning and/or Language Disabilities	312,381	(30,824)	281,557	281,557	-
Resource Room/Resource Center:					
Salaries of Teachers	218,317	(14,514)	203,803	203,803	
Other Salaries of Instruction	1,820	(1,820)			
Total Resource Room/Resource Center	220,137	(16,334)	203,803	203,803	-
Total Special Education	532,518	(47,158)	485,360	485,360	-
School Sponsored Co-curricular Activities:					
Salaries	5,676		5,676	5,676	
Total School Sponsored Co-curricular Activities	5,676	-	5,676	5,676	-
School Sponsored Athletics:					
Salaries	9,541	380	9,921	9,921	
Supplies and Materials	3,000		3,000	2,699	301
Total School Sponsored Athletics	12,541	380	12,921	12,620	301
Before/After School Programs:					
Salaries of Teachers	5,476	10,683	16,159	16,159	
Other Salaries for Instruction	5,010	(5,010)			
Total Before/After School Programs	10,486	5,673	16,159	16,159	-
Total Instruction	2,676,047	56,681	2,732,728	2,720,471	12,257
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	63,596	(368)	63,228	63,228	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	54,026	(74)	53,952	53,952	
Total Attendance and Social Work Services	117,622	(442)	117,180	117,180	-
Health Services:					
Salaries	101,078	(50,333)	50,745	50,745	
Other Salaries	1,640	(922)	718	718	
Supplies and Materials	1,000		1,000		1,000
Total Health Services	103,718	(51,255)	52,463	51,463	1,000

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: George Washington Carver	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 153,242	\$ 30,296	\$ 183,538	\$ 183,538	
Salaries of Facilitators, Math & Literacy Coaches	158,412	(21,732)	136,680	136,680	
Total Improvement of Instruction Services	311,654	8,564	320,218	320,218	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	19,207		19,207	14,390	\$ 4,817
Total Instructional Staff Training Services	19,207	-	19,207	14,390	4,817
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	276,883	40,248	317,131	317,131	
Salaries of Secretarial and Clerical Assistants	59,227	214	59,441	59,441	
Other Salaries	75,746	1,674	77,420	77,420	
Other Purchased Services	21,298		21,298	9,862	11,436
Supplies and Materials	6,000		6,000	1,450	4,550
Other Objects	5,500		5,500	3,504	1,996
Total Support Services – School Administration	444,654	42,136	486,790	468,808	17,982
Security:					
Salaries	50,484	(15,987)	34,497	34,497	
Total Security	50,484	(15,987)	34,497	34,497	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,612	4,000	18,612	15,108	3,504
Total Student Transportation Services	14,612	4,000	18,612	15,108	3,504
Unallocated Benefits:					
Health Benefits	755,209		755,209	755,209	
Total Unallocated Benefits	755,209	-	755,209	755,209	-
Total Undistributed Expenditures	1,817,160	(12,984)	1,804,176	1,776,873	27,303
Total Expenditures - Current Expense	4,493,207	43,697	4,536,904	4,497,344	39,560
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	27,000	(4,000)	23,000		23,000
Total Equipment	27,000	(4,000)	23,000	-	23,000
Total Expenditures - School Based	4,520,207	39,697	4,559,904	4,497,344	62,560
Other Financing Sources:					
Transfers In	4,501,303	39,697	4,541,000	4,487,320	(53,680)
Total Other Financing Sources	4,501,303	39,697	4,541,000	4,487,320	(53,680)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,904)		(18,904)	(10,024)	8,880
Fund Balances, July 1	18,904		18,904	18,904	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 8,880	\$ 8,880

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 151,761	\$ 12,243	\$ 164,004	\$ 164,004	
Grades 1- 5	1,246,567	67,133	1,313,700	1,313,700	
Grades 6-8	226,328	4,352	230,680	230,680	
Undistributed Instruction:					
Other Salaries of Instruction	70,744	(288)	70,456	70,456	
Purchased Technical Services		34,510	34,510		\$ 34,510
General Supplies	143,492	(133,515)	9,977	2,524	7,453
Other Objects	16,249	9,500	25,749	24,175	1,574
Total Regular Programs	1,855,141	(6,065)	1,849,076	1,805,539	43,537
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	181,686	19,431	201,117	201,117	
Other Salaries of Instruction	7,280	(7,280)			
General Supplies	100,229	(7,800)	92,429	69,543	22,886
Total Learning and/or Language Disabilities	289,195	4,351	293,546	270,660	22,886
Resource Room/Resource Center:					
Salaries of Teachers	90,052	3,239	93,291	93,291	
Other Salaries of Instruction	1,820	(487)	1,333	1,333	
Total Resource Room/Resource Center	91,872	2,752	94,624	94,624	-
Total Special Education	381,067	7,103	388,170	365,284	22,886
School Sponsored Athletics:					
Salaries	13,585	(9,445)	4,140	4,140	
Total School Sponsored Athletics	13,585	(9,445)	4,140	4,140	-
Before/After School Programs:					
Salaries of Teachers		13,711	13,711	13,711	
Total Before/After School Programs	-	13,711	13,711	13,711	-
Total Instruction	2,249,793	5,304	2,255,097	2,188,674	66,423
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	104,037	(15,309)	88,728	88,728	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	85,116	(7,527)	77,589	77,589	
Total Attendance and Social Work Services	189,153	(22,836)	166,317	166,317	-
Health Services:					
Salaries	99,004	(1,115)	97,889	97,889	
Other Salaries	1,640	(271)	1,369	1,369	
Supplies and Materials	1,500		1,500	1,498	2
Total Health Services	102,144	(1,386)	100,758	100,756	2
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	101,334	583	101,917	101,917	
Purchased Professional –Education Services	4,450		4,450	2,700	1,750
Total Improvement of Instruction Services	105,784	583	106,367	104,617	1,750

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Harriet Tubman	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional –Education Services	\$ 24,000		\$ 24,000		\$ 24,000
Total Instructional Staff Training Services	24,000	-	24,000	-	24,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	131,134	\$ 7,439	138,573	\$ 138,573	
Salaries of Secretarial and Clerical Assistants	46,338	(5,849)	40,489	40,489	
Other Salaries	78,250	(19,558)	58,692	58,692	
Other Purchased Services	9,973	4,800	14,773	10,321	4,452
Supplies and Materials	1,200		1,200		1,200
Other Objects	2,000	7,000	9,000	8,523	477
Total Support Services – School Administration	268,895	(6,168)	262,727	256,598	6,129
Security:					
Salaries	130,924	1,477	132,401	132,401	
Total Security	130,924	1,477	132,401	132,401	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	7,000	13,000	10,285	2,715
Total Student Transportation Services	6,000	7,000	13,000	10,285	2,715
Unallocated Benefits:					
Health Benefits	590,007	16,215	606,222	606,222	
Total Unallocated Benefits	590,007	16,215	606,222	606,222	-
Total Undistributed Expenditures	1,416,907	(5,115)	1,411,792	1,377,196	34,596
Total Expenditures - Current Expense	3,666,700	189	3,666,889	3,565,870	101,019
Total Expenditures - School Based	3,666,700	189	3,666,889	3,565,870	101,019
Other Financing Sources:					
Transfers In	3,647,707	189	3,647,896	3,591,047	(56,849)
Total Other Financing Sources	3,647,707	189	3,647,896	3,591,047	(56,849)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(18,993)		(18,993)	25,177	44,170
Fund Balances, July 1	18,993		18,993	18,993	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 44,170	\$ 44,170

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: American History High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 155,980	\$ 1,593	\$ 157,573	\$ 157,573	
Grades 9-12	2,198,092	(2,792)	2,195,300	2,195,300	
Undistributed Instruction:					
Other Purchased Services	1,500		1,500	1,194	\$ 306
General Supplies	24,679	20,000	44,679	38,253	6,426
Textbooks		545	545	545	
Other Objects	6,025	(544)	5,481	4,939	542
Total Regular Programs	2,386,276	18,802	2,405,078	2,397,804	7,274
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	60,452	90,495	150,947	150,947	
Other Salaries of Instruction	6,020	(5,090)	930	930	
General Supplies	6,000		6,000	5,504	496
Other Objects	7,250		7,250	4,886	2,364
Total Resource Room/Resource Center	79,722	85,405	165,127	162,267	2,860
Autism:					
Salaries of Teachers	486,563	(33,802)	452,761	452,761	
Other Salaries of Instruction	244,087	23,182	267,269	267,269	
Total Autism	730,650	(10,620)	720,030	720,030	-
Total Special Education	810,372	74,785	885,157	882,297	2,860
School Sponsored Co-curricular Activities:					
Salaries	38,395	207	38,602	38,602	
Total School Sponsored Co-curricular Activities	38,395	207	38,602	38,602	-
School Sponsored Athletics:					
Salaries	60,256	(1)	60,255	60,255	
Supplies and Materials	10,814	3,255	14,069	11,633	2,436
Other Objects	6,345	(3,255)	3,090	3,010	80
Total School Sponsored Athletics	77,415	(1)	77,414	74,898	2,516
Before/After School Programs:					
Salaries of Teachers	49,025		49,025	22,333	26,692
Total Before/After School Programs	49,025	-	49,025	22,333	26,692
Total Instruction	3,361,483	93,793	3,455,276	3,415,934	39,342
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	77,908	21,305	99,213	99,213	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	41,412	(291)	41,121	41,121	
Total Attendance and Social Work Services	119,320	21,014	140,334	140,334	-
Health Services:					
Salaries	99,004	(1,331)	97,673	97,673	
Supplies and Materials	1,050		1,050	1,040	10
Total Health Services	100,054	(1,331)	98,723	98,713	10

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: American History High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 201,226	\$ (2,440)	\$ 198,786	\$ 198,786	
Other Salaries	7,400	(7,400)			
Total Guidance	208,626	(9,840)	198,786	198,786	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	164,153	3,779	167,932	167,932	
Salaries of Secretarial and Clerical Assistants	54,470	437	54,907	54,907	
Salaries of Facilitators, Math & Literacy Coaches	72,167	(68,389)	3,778	3,778	
Total Improvement of Instruction Services	290,790	(64,173)	226,617	226,617	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	101,649	(101,649)			
Total Educational Media/Library Services	101,649	(101,649)	-	-	-
Instructional Staff Training Services:					
Other Objects	1,400		1,400	1,160	\$ 240
Total Instructional Staff Training Services	1,400	-	1,400	1,160	240
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	302,780	12,497	315,277	315,277	
Salaries of Secretarial and Clerical Assistants	54,470	(141)	54,329	54,329	
Other Salaries	162,587	5,845	168,432	168,432	
Other Purchased Services	16,677		16,677		16,677
Supplies and Materials	14,028		14,028	1,478	12,550
Other Objects	26,774		26,774	14,806	11,968
Total Support Services – School Administration	577,316	18,201	595,517	554,322	41,195
Security:					
Salaries	94,678	(3,153)	91,525	91,525	
General Supplies	350		350		350
Total Security	95,028	(3,153)	91,875	91,525	350
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,852		19,852	12,669	7,183
Total Student Transportation Services	19,852	-	19,852	12,669	7,183
Unallocated Benefits:					
Health Benefits	928,277		928,277	928,277	
Total Unallocated Benefits	928,277	-	928,277	928,277	-
Total Undistributed Expenditures	2,442,312	(140,931)	2,301,381	2,252,403	48,978
Total Expenditures - Current Expense	5,803,795	(47,138)	5,756,657	5,668,337	88,320
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	29,910	(20,000)	9,910	6,780	3,130
Total Equipment	29,910	(20,000)	9,910	6,780	3,130
Total Expenditures - School Based	5,833,705	(67,138)	5,766,567	5,675,117	91,450

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: American History High

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 5,825,144	\$ (67,138)	\$ 5,758,006	\$ 5,683,451	\$ (74,555)
	<u>5,825,144</u>	<u>(67,138)</u>	<u>5,758,006</u>	<u>5,683,451</u>	<u>(74,555)</u>
		(8,561)	(8,561)	8,334	16,895
	8,561		8,561	8,561	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,895</u>	<u>\$ 16,895</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Hawkins Street

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 117,819	\$ 12,000	\$ 129,819	\$ 129,747	\$ 72
Grades 1- 5	1,396,001	(58,747)	1,337,254	1,320,956	16,298
Grades 6-8	752,485	8,000	760,485	738,069	22,416

Undistributed Instruction:

Other Salaries of Instruction	70,093		70,093	69,896	197
General Supplies	48,496		48,496	43,683	4,813
Textbooks	284		284		284
Other Objects	7,299	(3,500)	3,799	789	3,010

Total Regular Programs	2,392,477	(42,247)	2,350,230	2,303,140	47,090
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Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers	418,124	1,000	419,124	418,682	442
Other Salaries of Instruction	10,920		10,920	3,797	7,123
General Supplies	1,066		1,066		1,066

Total Resource Room/Resource Center	430,110	1,000	431,110	422,479	8,631
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Total Special Education	430,110	1,000	431,110	422,479	8,631
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Bilingual Education:

Salaries of Teachers	674,256	(31,253)	643,003	634,804	8,199
Other Salaries of Instruction	48,735	(7,000)	41,735	40,179	1,556
General Supplies	1,839		1,839		1,839

Total Bilingual Education	724,830	(38,253)	686,577	674,983	11,594
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School Sponsored Co-curricular Activities:

Salaries	4,204	5,400	9,604	9,386	218
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Total School Sponsored Co-curricular Activities	4,204	5,400	9,604	9,386	218
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School Sponsored Athletics:

Salaries	9,541	3,400	12,941	12,273	668
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Total School Sponsored Athletics	9,541	3,400	12,941	12,273	668
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Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services	8,155		8,155		8,155
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Total Other Supplemental/At-Risk Programs - Instruction	8,155	-	8,155	-	8,155
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Total Instruction	3,569,317	(70,700)	3,498,617	3,422,261	76,356
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Undistributed Expenditures:

Attendance and Social Work Services:

Salaries	66,339		66,339	44,125	22,214
Salaries of Family Liaisons/Comm Parent Inv. Specialists	38,566	500	39,066	38,588	478

Total Attendance and Social Work Services	104,905	500	105,405	82,713	22,692
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Health Services:

Salaries	92,598	8,000	100,598	100,260	338
Other Salaries	1,640		1,640	1,405	235
Supplies and Materials	1,113		1,113	585	528

Total Health Services	95,351	8,000	103,351	102,250	1,101
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Hawkins Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 99,004		\$ 99,004	\$ 98,251	\$ 753
Supplies and Materials	500		500	357	143
Total Guidance	99,504	-	99,504	98,608	896
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	116,570	\$ 5,000	121,570	121,362	208
Salaries of Secretarial and Clerical Assistants	26,900	1,000	27,900	27,696	204
Salaries of Facilitators, Math & Literacy Coaches	170,476	19,000	189,476	188,772	704
Other Objects	2,229	4,000	6,229	5,700	529
Total Improvement of Instruction Services	316,175	29,000	345,175	343,530	1,645
Educational Media/Library Services:					
Salaries of Other Professional Staff	103,439	3,000	106,439	106,107	332
Total Educational Media/Library Services	103,439	3,000	106,439	106,107	332
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	243,958	13,000	256,958	256,228	730
Salaries of Secretarial and Clerical Assistants	75,024	4,000	79,024	78,960	64
Other Salaries	182,348	5,000	187,348	185,488	1,860
Other Purchased Services	13,255		13,255	5,361	7,894
Supplies and Materials	3,300		3,300		3,300
Other Objects	4,721		4,721	3,688	1,033
Total Support Services – School Administration	522,606	22,000	544,606	529,725	14,881
Security:					
Salaries	172,900		172,900	172,244	656
General Supplies	600		600		600
Total Security	173,500	-	173,500	172,244	1,256
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,800		7,800	5,718	2,082
Total Student Transportation Services	7,800	-	7,800	5,718	2,082
Unallocated Benefits:					
Health Benefits	1,101,346		1,101,346	1,101,346	
Total Unallocated Benefits	1,101,346	-	1,101,346	1,101,346	-
Total Undistributed Expenditures	2,524,626	62,500	2,587,126	2,542,241	44,885
Total Expenditures - Current Expense	6,093,943	(8,200)	6,085,743	5,964,502	121,241
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	40,233	(9,300)	30,933	27,560	3,373
Total Equipment	40,233	(9,300)	30,933	27,560	3,373
Total Expenditures - School Based	6,134,176	(17,500)	6,116,676	5,992,062	124,614

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Hawkins Street

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 6,125,048	\$ (17,500)	\$ 6,107,548	\$ 5,990,815	\$ (116,733)
	<u>6,125,048</u>	<u>(17,500)</u>	<u>6,107,548</u>	<u>5,990,815</u>	<u>(116,733)</u>
		(9,128)	(9,128)	(1,247)	7,881
	9,128		9,128	9,128	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,881</u>	<u>\$ 7,881</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Hawthorne Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

\$ 157,477 \$ 1,900 \$ 159,377 \$ 159,346 \$ 31

Grades 1-5

1,097,098 (2,000) 1,095,098 1,093,333 1,765

Grades 6-8

732,559 14,000 746,559 743,061 3,498

Undistributed Instruction:

Other Salaries of Instruction

70,437 500 70,937 70,788 149

General Supplies

48,022 (9,595) 38,427 35,453 2,974

Other Objects

1,500 1,500 1,473 27

Total Regular Programs

2,107,093 4,805 2,111,898 2,103,454 8,444

Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

4,000 4,000 3,775 225

Other Salaries of Instruction

3,640 3,640 240 3,400

Total Cognitive - Mild

3,640 4,000 7,640 4,015 3,625

Learning and/or Language Disabilities:

Salaries of Teachers

378,873 378,873 375,645 3,228

Other Salaries of Instruction

31,931 2,000 33,931 33,535 396

Total Learning and/or Language Disabilities

410,804 2,000 412,804 409,180 3,624

Behavioral Disabilities:

Salaries of Teachers

55,427 (10,000) 45,427 43,668 1,759

Total Behavioral Disabilities

55,427 (10,000) 45,427 43,668 1,759

Multiple Disabilities:

Other Salaries of Instruction

7,280 (2,800) 4,480 280 4,200

Total Multiple Disabilities

7,280 (2,800) 4,480 280 4,200

Resource Room/Resource Center:

Salaries of Teachers

103,439 2,800 106,239 105,951 288

Total Resource Room/Resource Center

103,439 2,800 106,239 105,951 288

Total Special Education

580,590 (4,000) 576,590 563,094 13,496

School Sponsored Co-curricular Activities:

Salaries

5,676 5,676 5,676 -

Total School Sponsored Co-curricular Activities

- 5,676 5,676 5,676 -

School Sponsored Athletics:

Salaries

9,541 9,541 9,541 -

Total School Sponsored Athletics

9,541 - 9,541 9,541 -

Before/After School Programs:

Salaries of Teachers

3,775 3,775 2,364 1,411

Other Salaries for Instruction

1,500 1,500 50 1,450

Total Before/After School Programs

- 5,275 5,275 2,414 2,861

Total Instruction

2,697,224 11,756 2,708,980 2,684,179 24,801

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

101,649 101,649 100,474 1,175

Salaries of Family Liaisons/Comm Parent Inv. Specialists

55,000 (15,000) 40,000 37,693 2,307

Total Attendance and Social Work Services

156,649 (15,000) 141,649 138,167 3,482

Health Services:

Salaries

96,933 500 97,433 97,205 228

Other Salaries

1,640 (500) 1,140 1,140

Total Health Services

98,573 - 98,573 97,205 1,368

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Hawthorne Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 101,649		\$ 101,649	\$ 100,000	\$ 1,649
Total Guidance	101,649	-	101,649	100,000	1,649
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	62,571	\$ 5,000	67,571	66,585	986
Salaries of Secretarial and Clerical Assistants	54,516	(3,500)	51,016	49,695	1,321
Salaries of Facilitators, Math & Literacy Coaches	175,173	18,000	193,173	193,047	126
Total Improvement of Instruction Services	292,260	19,500	311,760	309,327	2,433
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	182,466	8,000	190,466	190,225	241
Salaries of Secretarial and Clerical Assistants	54,516		54,516	52,001	2,515
Other Salaries	90,291	700	90,991	90,435	556
Other Purchased Services	4,008	(356)	3,652	680	2,972
Supplies and Materials	2,649		2,649		2,649
Other Objects	1,115		1,115	1,109	6
Total Support Services – School Administration	335,045	8,344	343,389	334,450	8,939
Security:					
Salaries	90,477	(13,000)	77,477	76,477	1,000
Total Security	90,477	(13,000)	77,477	76,477	1,000
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	5,045		5,045	2,936	2,109
Total Student Transportation Services	5,045	-	5,045	2,936	2,109
Unallocated Benefits:					
Health Benefits	676,541		676,541	676,541	
Total Unallocated Benefits	676,541	-	676,541	676,541	-
Total Undistributed Expenditures	1,756,239	(156)	1,756,083	1,735,103	20,980
Total Expenditures - Current Expense	4,453,463	11,600	4,465,063	4,419,282	45,781
Total Expenditures - School Based	4,453,463	11,600	4,465,063	4,419,282	45,781
Other Financing Sources:					
Transfers In	4,449,660	11,600	4,461,260	4,419,061	(42,199)
Total Other Financing Sources	4,449,660	11,600	4,461,260	4,419,061	(42,199)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(3,803)		(3,803)	(221)	3,582
Fund Balances, July 1	3,803		3,803	3,803	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 3,582	\$ 3,582

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: John F. Kennedy

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 116,672	\$ 28,484	\$ 145,156	\$ 145,156	
Grades 9-12	317,497	(2,467)	315,030	315,030	
Undistributed Instruction:					
Purchased Professional & Educational Services		2,000	2,000	400	\$ 1,600
General Supplies	15,630	(2,655)	12,975	12,954	21
Total Regular Programs	449,799	25,362	475,161	473,540	1,621
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	819,833	(16,939)	802,894	802,894	
Other Salaries of Instruction	538,334	21,137	559,471	559,471	
General Supplies	7,546		7,546	7,401	145
Total Multiple Disabilities	1,365,713	4,198	1,369,911	1,369,766	145
Autism:					
Salaries of Teachers	834,133	(40,589)	793,544	793,544	
Other Salaries of Instruction	223,639	(21,197)	202,442	202,442	
General Supplies	6,140		6,140	5,350	790
Total Autism	1,063,912	(61,786)	1,002,126	1,001,336	790
Total Special Education	2,429,625	(57,588)	2,372,037	2,371,102	935
School Sponsored Co-curricular Activities:					
Salaries	10,236	(1)	10,235	10,235	
Total School Sponsored Co-curricular Activities	10,236	(1)	10,235	10,235	-
Before/After School Programs:					
Salaries of Teachers	54,060	18,489	72,549	72,549	
Other Salaries for Instruction	36,360	10,781	47,141	47,141	
Total Before/After School Programs	90,420	29,270	119,690	119,690	-
Total Instruction	2,980,080	(2,957)	2,977,123	2,974,567	2,556
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	101,649	(1,175)	100,474	100,474	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	43,705	(1)	43,704	43,704	
Total Attendance and Social Work Services	145,354	(1,176)	144,178	144,178	-
Health Services:					
Salaries	193,866	(2,143)	191,723	191,723	
Other Salaries	54,416	4,551	58,967	58,967	
Supplies and Materials	2,000		2,000	1,647	353
Total Health Services	250,282	2,408	252,690	252,337	353
Guidance:					
Salaries of Other Professional Staff	61,431	(299)	61,132	61,132	
Supplies and Materials	281		281	140	141
Total Guidance	61,712	(299)	61,413	61,272	141

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: John F. Kennedy	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 56,576	\$ 1,499	\$ 58,075	\$ 58,075	
Salaries of Secretarial and Clerical Assistants	54,707	217	54,924	54,924	
Salaries of Facilitators, Math & Literacy Coaches	92,098	3,194	95,292	95,292	
Other Objects	2,509		2,509	2,029	\$ 480
Total Improvement of Instruction Services	205,890	4,910	210,800	210,320	480
Instructional Staff Training Services:					
Supplies and Materials	500		500		500
Total Instructional Staff Training Services	500	-	500	-	500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	213,941	(5,836)	208,105	208,105	
Salaries of Secretarial and Clerical Assistants	142,427	1,005	143,432	143,432	
Other Salaries	92,608	3,034	95,642	95,642	
Other Purchased Services	2,316		2,316	1,395	921
Supplies and Materials	7,292		7,292	7,210	82
Other Objects	5,312	655	5,967	4,181	1,786
Total Support Services – School Administration	463,896	(1,142)	462,754	459,965	2,789
Security:					
Salaries	87,924	712	88,636	88,636	
Total Security	87,924	712	88,636	88,636	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	23,702		23,702	8,075	15,627
Total Student Transportation Services	23,702	-	23,702	8,075	15,627
Unallocated Benefits:					
Health Benefits	975,478		975,478	975,478	
Total Unallocated Benefits	975,478	-	975,478	975,478	-
Total Undistributed Expenditures	2,214,738	5,413	2,220,151	2,200,261	19,890
Total Expenditures - Current Expense	5,194,818	2,456	5,197,274	5,174,828	22,446
Total Expenditures - School Based	5,194,818	2,456	5,197,274	5,174,828	22,446
Other Financing Sources:					
Transfers In	5,186,080	2,456	5,188,536	5,170,291	(18,245)
Total Other Financing Sources	5,186,080	2,456	5,188,536	5,170,291	(18,245)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(8,738)		(8,738)	(4,537)	4,201
Fund Balances, July 1	8,738		8,738	8,738	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 4,201	\$ 4,201

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Lafayette Street

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 202,715	\$ 25,952	\$ 228,667	\$ 228,667	
Grades 1- 5	1,658,906	54,867	1,713,773	1,713,773	
Grades 6-8	837,041	(74,484)	762,557	762,557	
Undistributed Instruction:					
Other Salaries of Instruction	171,751	8,942	180,693	180,693	
General Supplies	99,516	31,000	130,516	118,980	\$ 11,536
Textbooks	25,000	(25,000)			
Other Objects	34,204	(1,700)	32,504	27,638	4,866
Total Regular Programs	3,029,133	19,577	3,048,710	3,032,308	16,402
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	66,029	(12,429)	53,600	53,600	
Other Salaries of Instruction	1,820	8,520	10,340	10,340	
Total Learning and/or Language Disabilities	67,849	(3,909)	63,940	63,940	-
Resource Room/Resource Center:					
Salaries of Teachers	486,207	(40,391)	445,816	445,816	
Other Salaries of Instruction	12,740	(4,310)	8,430	8,430	
Total Resource Room/Resource Center	498,947	(44,701)	454,246	454,246	-
Total Special Education	566,796	(48,610)	518,186	518,186	-
Bilingual Education:					
Salaries of Teachers	1,101,882	10,004	1,111,886	1,111,886	
Other Salaries of Instruction	29,120	(10,754)	18,366	18,366	
Textbooks	6,000	(6,000)			
Total Bilingual Education	1,137,002	(6,750)	1,130,252	1,130,252	-
School Sponsored Co-curricular Activities:					
Salaries	16,139		16,139	16,139	
Total School Sponsored Co-curricular Activities	16,139	-	16,139	16,139	-
Before/After School Programs:					
Salaries of Teachers	2,808	1,780	4,588	4,588	
Total Before/After School Programs	2,808	1,780	4,588	4,588	-
Total Instruction	4,751,878	(34,003)	4,717,875	4,701,473	16,402
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	76,983		76,983	57,449	19,534
Salaries of Family Liaisons/Comm Parent Inv. Specialists	35,734	99	35,833	35,833	
Supplies and Materials	500		500	126	374
Total Attendance and Social Work Services	113,217	99	113,316	93,408	19,908
Health Services:					
Salaries	261,981	(1,282)	260,699	260,699	
Other Salaries	1,640	2,020	3,660	3,660	
Supplies and Materials	2,220		2,220	1,870	350
Total Health Services	265,841	738	266,579	266,229	350

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Lafayette Street

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 81,820	\$ 19,763	\$ 101,583	\$ 101,583	
Supplies and Materials	500		500	500	
Total Guidance	82,320	19,763	102,083	102,083	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	217,732	8,633	226,365	226,365	
Salaries of Secretarial and Clerical Assistants	26,962	795	27,757	27,757	
Salaries of Facilitators, Math & Literacy Coaches	252,756	24,240	276,996	276,996	
Other Objects	5,000		5,000	4,119	\$ 881
Total Improvement of Instruction Services	502,450	33,668	536,118	535,237	881
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	375,097	14,536	389,633	389,633	
Salaries of Secretarial and Clerical Assistants	86,043	(2,930)	83,113	83,113	
Other Salaries	75,917	337	76,254	76,254	
Other Purchased Services	10,000		10,000	7,979	2,021
Supplies and Materials	8,514		8,514	7,864	650
Other Objects	1,325		1,325	825	500
Total Support Services – School Administration	556,896	11,943	568,839	565,668	3,171
Security:					
Salaries	166,343	2,273	168,616	168,616	
General Supplies	271		271	190	81
Total Security	166,614	2,273	168,887	168,806	81
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	13,397	1,700	15,097	13,030	2,067
Total Student Transportation Services	13,397	1,700	15,097	13,030	2,067
Unallocated Benefits:					
Health Benefits	1,416,016		1,416,016	1,416,016	
Total Unallocated Benefits	1,416,016	-	1,416,016	1,416,016	-
Total Undistributed Expenditures	3,116,751	70,184	3,186,935	3,160,477	26,458
Total Expenditures - Current Expense	7,868,629	36,181	7,904,810	7,861,950	42,860
Total Expenditures - School Based	7,868,629	36,181	7,904,810	7,861,950	42,860
Other Financing Sources:					
Transfers In	7,865,142	36,181	7,901,323	7,865,842	(35,481)
Total Other Financing Sources	7,865,142	36,181	7,901,323	7,865,842	(35,481)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(3,487)		(3,487)	3,892	7,379
Fund Balances, July 1	3,487		3,487	3,487	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 7,379	\$ 7,379

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 130,814	\$ 20,257	\$ 151,071	\$ 151,071	
Grades 1- 5	1,288,912	30,343	1,319,255	1,319,255	
Grades 6-8	478,116	130,311	608,427	608,427	
Undistributed Instruction:					
Other Salaries of Instruction	69,240	(879)	68,361	68,361	
General Supplies	59,639		59,639	50,260	\$ 9,379
Textbooks	8,184		8,184		8,184
Other Objects	14,200		14,200	3,740	10,460
Total Regular Programs	2,049,105	180,032	2,229,137	2,201,114	28,023
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	231,528	25,262	256,790	256,790	
Other Salaries of Instruction	14,420	(8,005)	6,415	6,415	
General Supplies	13,500	(2,500)	11,000		11,000
Total Learning and/or Language Disabilities	259,448	14,757	274,205	263,205	11,000
Resource Room/Resource Center:					
Salaries of Teachers	199,326	13,406	212,732	212,732	
Other Salaries of Instruction	3,640	(2,652)	988	988	
General Supplies	6,237		6,237		6,237
Total Resource Room/Resource Center	209,203	10,754	219,957	213,720	6,237
Total Special Education	468,651	25,511	494,162	476,925	17,237
School Sponsored Co-curricular Activities:					
Salaries	19,035	(3,058)	15,977	15,977	
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	21,035	(3,058)	17,977	15,977	2,000
School Sponsored Athletics:					
Salaries	13,590	7,522	21,112	21,112	
Supplies and Materials	2,400		2,400	2,244	156
Total School Sponsored Athletics	15,990	7,522	23,512	23,356	156
Before/After School Programs:					
Salaries of Teachers	34,632	(24,424)	10,208	10,208	
Total Before/After School Programs	34,632	(24,424)	10,208	10,208	-
Total Instruction	2,589,413	185,583	2,774,996	2,727,580	47,416
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	102,389	(1,292)	101,097	101,097	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,227	224	45,451	45,451	
Supplies and Materials	2,063		2,063	918	1,145
Total Attendance and Social Work Services	149,679	(1,068)	148,611	147,466	1,145

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 101,078	\$ (5,101)	\$ 95,977	\$ 95,977	
Other Salaries	1,640	(343)	1,297	1,297	
Supplies and Materials	1,594		1,594		\$ 1,594
Total Health Services	104,312	(5,444)	98,868	97,274	1,594
Guidance:					
Supplies and Materials	1,100		1,100		1,100
Total Guidance	1,100	-	1,100	-	1,100
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	50,581	3,251	53,832	53,832	
Salaries of Secretarial and Clerical Assistants	24,969	2,722	27,691	27,691	
Salaries of Facilitators, Math & Literacy Coaches	201,630	1,868	203,498	203,498	
Purchased Professional –Education Services	5,500		5,500	3,145	2,355
Other Objects	3,000		3,000		3,000
Total Improvement of Instruction Services	285,680	7,841	293,521	288,166	5,355
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	185,461	8,449	193,910	193,910	
Salaries of Secretarial and Clerical Assistants	24,969	577	25,546	25,546	
Other Salaries	71,910	1,849	73,759	73,759	
Other Purchased Services	6,587		6,587	5,942	645
Supplies and Materials	4,702		4,702	224	4,478
Other Objects	7,800		7,800	3,950	3,850
Total Support Services – School Administration	301,429	10,875	312,304	303,331	8,973
Security:					
Salaries	84,638	370	85,008	85,008	
General Supplies	900		900		900
Total Security	85,538	370	85,908	85,008	900
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,254		18,254	10,212	8,042
Total Student Transportation Services	18,254	-	18,254	10,212	8,042
Unallocated Benefits:					
Health Benefits	660,808		660,808	660,808	
Total Unallocated Benefits	660,808	-	660,808	660,808	-
Total Undistributed Expenditures	1,606,800	12,574	1,619,374	1,592,265	27,109
Total Expenditures - Current Expense	4,196,213	198,157	4,394,370	4,319,845	74,525
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	15,000		15,000	13,780	1,220
Total Equipment	15,000	-	15,000	13,780	1,220
Total Expenditures - School Based	4,211,213	198,157	4,409,370	4,333,625	75,745

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Lincoln	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 4,199,721	\$ 198,157	\$ 4,397,878	\$ 4,328,774	\$ (69,104)
Total Other Financing Sources	<u>4,199,721</u>	<u>198,157</u>	<u>4,397,878</u>	<u>4,328,774</u>	<u>(69,104)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(11,492)		(11,492)	(4,851)	6,641
Fund Balances, July 1	11,492		11,492	11,492	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,641</u>	<u>\$ 6,641</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Louise A. Spencer

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 239,091	\$ (69,027)	\$ 170,064	\$ 170,064	
Grades 1- 5	1,575,577	162,867	1,738,444	1,738,444	
Grades 6-8	853,491	(35,139)	818,352	818,352	
Undistributed Instruction:					
Other Salaries of Instruction	104,268	(11,340)	92,928	92,928	
Other Purchased Services	1,875		1,875		\$ 1,875
General Supplies	27,711		27,711	26,687	1,024
Other Objects	14,046	(5,000)	9,046	3,546	5,500
Total Regular Programs	2,816,059	42,361	2,858,420	2,850,021	8,399
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	58,164	(277)	57,887	57,887	
Other Salaries of Instruction	1,820	3,882	5,702	5,702	
Total Learning and/or Language Disabilities	59,984	3,605	63,589	63,589	-
Behavioral Disabilities:					
Salaries of Teachers	139,897	42,096	181,993	181,993	
Other Salaries of Instruction	3,640	(3,397)	243	243	
Total Behavioral Disabilities	143,537	38,699	182,236	182,236	-
Multiple Disabilities:					
Salaries of Teachers	96,933	(608)	96,325	96,325	
Other Salaries of Instruction	5,820	(579)	5,241	5,241	
Purchased Professional & Educational Services	3,000	(3,000)			
General Supplies	4,100		4,100	2,452	1,648
Total Multiple Disabilities	109,853	(4,187)	105,666	104,018	1,648
Resource Room/Resource Center:					
Salaries of Teachers	267,017	48,682	315,699	315,699	
Other Salaries of Instruction	7,280	(7,280)			
General Supplies	1,500		1,500	1,473	27
Total Resource Room/Resource Center	275,797	41,402	317,199	317,172	27
Autism:					
Salaries of Teachers	671,799	(14,511)	657,288	657,288	
Other Salaries of Instruction	21,740	(16,756)	4,984	4,984	
Purchased Professional & Educational Services	3,500		3,500		3,500
General Supplies	10,800	(7,700)	3,100	840	2,260
Total Autism	707,839	(38,967)	668,872	663,112	5,760
Total Special Education	1,297,010	40,552	1,337,562	1,330,127	7,435
Bilingual Education:					
Salaries of Teachers	786,758	(28,485)	758,273	758,273	
Other Salaries of Instruction	49,992	(13,249)	36,743	36,743	
Total Bilingual Education	836,750	(41,734)	795,016	795,016	-

Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	\$ 11,172	\$ 6,613	\$ 17,785	\$ 17,785	
Supplies and Materials	2,762		2,762		\$ 2,762
Total School Sponsored Co-curricular Activities	13,934	6,613	20,547	17,785	2,762
School Sponsored Athletics:					
Salaries	9,541		9,541	9,541	
Supplies and Materials	6,050		6,050		6,050
Total School Sponsored Athletics	15,591	-	15,591	9,541	6,050
Before/After School Programs:					
Other Salaries for Instruction	4,589	1,365	5,954	5,954	
Total Before/After School Programs	4,589	1,365	5,954	5,954	-
Total Instruction	4,983,933	49,157	5,033,090	5,008,444	24,646
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	37,172	350	37,522	37,522	
Supplies and Materials	500	(500)			
Total Attendance and Social Work Services	37,672	(150)	37,522	37,522	-
Health Services:					
Salaries	173,609	(267)	173,342	173,342	
Other Salaries	2,050	377	2,427	2,427	
Supplies and Materials	1,620	(697)	923	657	266
Total Health Services	177,279	(587)	176,692	176,426	266
Guidance:					
Salaries of Other Professional Staff	178,892	24,545	203,437	203,437	
Other Salaries	1,200	(1,200)			
Supplies and Materials	1,000	(1,000)			
Total Guidance	181,092	22,345	203,437	203,437	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	155,581	16,822	172,403	172,403	
Salaries of Secretarial and Clerical Assistants	54,516	(10,117)	44,399	44,399	
Salaries of Facilitators, Math & Literacy Coaches	103,124	6,279	109,403	109,403	
Supplies and Materials	5,000	(2,780)	2,220		2,220
Total Improvement of Instruction Services	318,221	10,204	328,425	326,205	2,220
Educational Media/Library Services:					
Supplies and Materials	691		691		691
Total Educational Media/Library Services	691	-	691	-	691
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,990	(1,000)	990		990
Total Instructional Staff Training Services	1,990	(1,000)	990	-	990

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 305,447	\$ 31,570	\$ 337,017	\$ 337,017	
Salaries of Secretarial and Clerical Assistants	98,376	(61,126)	37,250	37,250	
Other Salaries	102,163	50,348	152,511	152,511	
Other Purchased Services	15,857	1,828	17,685	7,770	\$ 9,915
Supplies and Materials	2,600	21,850	24,450	24,447	3
Other Objects	13,132		13,132	9,288	3,844
Total Support Services – School Administration	537,575	44,470	582,045	568,283	13,762
Security:					
Salaries	171,789	(7,335)	164,454	164,454	
General Supplies	1,000	(1,000)			
Total Security	172,789	(8,335)	164,454	164,454	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,019		14,019	11,407	2,612
Total Student Transportation Services	14,019	-	14,019	11,407	2,612
Unallocated Benefits:					
Health Benefits	1,337,349		1,337,349	1,337,349	
Total Unallocated Benefits	1,337,349	-	1,337,349	1,337,349	-
Total Undistributed Expenditures	2,778,677	66,947	2,845,624	2,825,083	20,541
Total Expenditures - Current Expense	7,762,610	116,104	7,878,714	7,833,527	45,187
Capital Outlay:					
Equipment:					
Special Education - Instruction:					
Autism	6,000	(6,000)			
Total Equipment	6,000	(6,000)	-	-	-
Total Expenditures - School Based	7,768,610	110,104	7,878,714	7,833,527	45,187
Other Financing Sources:					
Transfers In	7,747,859	110,104	7,857,963	7,824,818	(33,145)
Total Other Financing Sources	7,747,859	110,104	7,857,963	7,824,818	(33,145)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(20,751)		(20,751)	(8,709)	12,042
Fund Balances, July 1	20,751		20,751	20,751	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 12,042	\$ 12,042

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Luis Munoz Marin (Broadway)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 112,362	\$ 7,000	\$ 119,362	\$ 118,288	\$ 1,074
Grades 1- 5	1,137,973	45,000	1,182,973	1,125,224	57,749
Grades 6-8	1,333,436	(7,800)	1,325,636	1,301,406	24,230
Undistributed Instruction:					
Other Salaries of Instruction	66,072		66,072	65,431	641
General Supplies	57,704	(2,517)	55,187	50,552	4,635
Textbooks	9,278	(9,278)			
Other Objects	19,816	7,568	27,384	21,687	5,697
Total Regular Programs	2,736,641	39,973	2,776,614	2,682,588	94,026
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	5,460		5,460	86	5,374
Total Learning and/or Language Disabilities	5,460	-	5,460	86	5,374
Behavioral Disabilities:					
Salaries of Teachers	144,705	7,000	151,705	151,521	184
Other Salaries of Instruction	169,430		169,430	159,832	9,598
Total Behavioral Disabilities	314,135	7,000	321,135	311,353	9,782
Multiple Disabilities:					
Salaries of Teachers	246,333		246,333	214,831	31,502
Other Salaries of Instruction	7,280	10,000	17,280	16,346	934
Total Multiple Disabilities	253,613	10,000	263,613	231,177	32,436
Resource Room/Resource Center:					
Salaries of Teachers	306,889	(15,000)	291,889	274,717	17,172
Other Salaries of Instruction	9,100		9,100	3,472	5,628
Total Resource Room/Resource Center	315,989	(15,000)	300,989	278,189	22,800
Total Special Education	889,197	2,000	891,197	820,805	70,392
Bilingual Education:					
Salaries of Teachers	603,087	(116,200)	486,887	461,181	25,706
Other Salaries of Instruction	46,491		46,491	32,315	14,176
General Supplies	500		500	499	1
Total Bilingual Education	650,078	(116,200)	533,878	493,995	39,883
School Sponsored Co-curricular Activities:					
Salaries	6,461	2,000	8,461	7,904	557
Total School Sponsored Co-curricular Activities	6,461	2,000	8,461	7,904	557
School Sponsored Athletics:					
Salaries	8,098		8,098	8,098	
Total School Sponsored Athletics	8,098	-	8,098	8,098	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 147,000	\$ (39,267)	\$ 107,733	\$ 71,287	\$ 36,446
Total Before/After School Programs	147,000	(39,267)	107,733	71,287	36,446
Total Instruction	4,437,475	(111,494)	4,325,981	4,084,677	241,304
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	250,939		250,939	245,892	5,047
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,227	200	45,427	45,427	
Total Attendance and Social Work Services	296,166	200	296,366	291,319	5,047
Health Services:					
Salaries	108,733	(55,000)	53,733	46,648	7,085
Other Salaries	79,645	2,000	81,645	81,082	563
Supplies and Materials	500		500	403	97
Total Health Services	188,878	(53,000)	135,878	128,133	7,745
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	153,242	56,860	210,102	209,750	352
Salaries of Secretarial and Clerical Assistants	50,974	3,000	53,974	53,793	181
Salaries of Facilitators, Math & Literacy Coaches	143,888	(43,721)	100,167	98,306	1,861
Other Objects	7,612	(1,320)	6,292	2,945	3,347
Total Improvement of Instruction Services	355,716	14,819	370,535	364,794	5,741
Instructional Staff Training Services:					
Purchased Professional –Education Services	39,000	4,500	43,500	42,960	540
Total Instructional Staff Training Services	39,000	4,500	43,500	42,960	540
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	291,869	57,861	349,730	348,961	769
Salaries of Secretarial and Clerical Assistants	154,182		154,182	151,154	3,028
Other Salaries	81,746	500	82,246	77,716	4,530
Other Purchased Services	16,388	4,337	20,725	16,824	3,901
Supplies and Materials	4,000		4,000	3,997	3
Other Objects	6,865		6,865	3,362	3,503
Total Support Services – School Administration	555,050	62,698	617,748	602,014	15,734
Security:					
Salaries	124,747	(40,000)	84,747	78,209	6,538
Total Security	124,747	(40,000)	84,747	78,209	6,538
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	800	10,800	9,701	1,099
Total Student Transportation Services	10,000	800	10,800	9,701	1,099
Unallocated Benefits:					
Health Benefits	1,423,883		1,423,883	1,423,883	
Total Unallocated Benefits	1,423,883	-	1,423,883	1,423,883	-
Total Undistributed Expenditures	2,993,440	(9,983)	2,983,457	2,941,013	42,444
Total Expenditures - Current Expense	7,430,915	(121,477)	7,309,438	7,025,690	283,748

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Luis Munoz Marin (Broadway)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 67,500	\$ 36,177	\$ 103,677	\$ 101,402	\$ 2,275
Total Equipment	<u>67,500</u>	<u>36,177</u>	<u>103,677</u>	<u>101,402</u>	<u>2,275</u>
Total Expenditures - School Based	<u>7,498,415</u>	<u>(85,300)</u>	<u>7,413,115</u>	<u>7,127,092</u>	<u>286,023</u>
Other Financing Sources:					
Transfers In	<u>7,484,449</u>	<u>(85,300)</u>	<u>7,399,149</u>	<u>7,124,294</u>	<u>(274,855)</u>
Total Other Financing Sources	<u>7,484,449</u>	<u>(85,300)</u>	<u>7,399,149</u>	<u>7,124,294</u>	<u>(274,855)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(13,966)		(13,966)	(2,798)	11,168
Fund Balances, July 1	13,966		13,966	13,966	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,168</u>	<u>\$ 11,168</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Malcolm X. Shabazz High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,008,469	\$ 196,202	\$ 2,204,671	\$ 2,183,847	\$ 20,824
Undistributed Instruction:					
General Supplies	51,020	(3,000)	48,020	39,130	8,890
Total Regular Programs	2,059,489	193,202	2,252,691	2,222,977	29,714
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	384,288	55,000	439,288	438,603	685
Other Salaries of Instruction	9,100		9,100		9,100
Total Learning and/or Language Disabilities	393,388	55,000	448,388	438,603	9,785
Behavioral Disabilities:					
Salaries of Teachers	130,290	25,000	155,290	154,622	668
Other Salaries of Instruction	1,820		1,820		1,820
Total Behavioral Disabilities	132,110	25,000	157,110	154,622	2,488
Resource Room/Resource Center:					
Salaries of Teachers	359,613	(170,000)	189,613	184,122	5,491
Other Salaries of Instruction	7,280		7,280	907	6,373
Total Resource Room/Resource Center	366,893	(170,000)	196,893	185,029	11,864
Total Special Education	892,391	(90,000)	802,391	778,254	24,137
School Sponsored Co-curricular Activities:					
Salaries	31,814		31,814	31,324	490
Total School Sponsored Co-curricular Activities	31,814	-	31,814	31,324	490
School Sponsored Athletics:					
Salaries	188,756		188,756	187,838	918
Supplies and Materials	47,317		47,317	40,420	6,897
Other Objects	23,000		23,000	23,000	
Total School Sponsored Athletics	259,073	-	259,073	251,258	7,815
Before/After School Programs:					
Salaries of Teachers		3,100	3,100	3,084	16
Total Before/After School Programs	-	3,100	3,100	3,084	16
Total Instruction	3,242,767	106,302	3,349,069	3,286,897	62,172
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,232	36,000	80,232	76,642	3,590
Supplies and Materials	1,500	(1,500)			
Total Attendance and Social Work Services	45,732	34,500	80,232	76,642	3,590
Health Services:					
Salaries	100,795	2,500	103,295	102,910	385
Supplies and Materials	1,000		1,000	716	284
Total Health Services	101,795	2,500	104,295	103,626	669

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Malcolm X. Shabazz High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 305,309		\$ 305,309	\$ 305,230	\$ 79
Other Salaries	99,577		99,577	98,340	1,237
Supplies and Materials	2,000	\$ (1,000)	1,000	748	252
Total Guidance	406,886	(1,000)	405,886	404,318	1,568
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	160,736	53,763	214,499	204,981	9,518
Salaries of Other Professional Staff	121,139	1,500	122,639	122,420	219
Salaries of Secretarial and Clerical Assistants	104,186	(49,000)	55,186	52,367	2,819
Other Salaries	99,004	(60,000)	39,004	34,036	4,968
Salaries of Facilitators, Math & Literacy Coaches		84,202	84,202	84,092	110
Other Objects	4,319	(443)	3,876	2,784	1,092
Total Improvement of Instruction Services	489,384	30,022	519,406	500,680	18,726
Educational Media/Library Services:					
Salaries of Other Professional Staff	92,772	6,000	98,772	97,889	883
Supplies and Materials	2,000	(1,000)	1,000	912	88
Total Educational Media/Library Services	94,772	5,000	99,772	98,801	971
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	310,602	16,000	326,602	325,759	843
Salaries of Secretarial and Clerical Assistants	198,471	(1,000)	197,471	187,031	10,440
Other Salaries	262,795	(53,000)	209,795	202,847	6,948
Other Purchased Services	35,280	1,000	36,280	19,872	16,408
Supplies and Materials	4,319		4,319	3,509	810
Other Objects	6,106	2,000	8,106	5,991	2,115
Total Support Services – School Administration	817,573	(35,000)	782,573	745,009	37,564
Security:					
Salaries	298,929	(20,000)	278,929	266,524	12,405
General Supplies	2,000	3,500	5,500	5,418	82
Total Security	300,929	(16,500)	284,429	271,942	12,487
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	18,884	(2,557)	16,327	13,400	2,927
Total Student Transportation Services	18,884	(2,557)	16,327	13,400	2,927
Unallocated Benefits:					
Health Benefits	1,069,879		1,069,879	1,069,879	
Total Unallocated Benefits	1,069,879	-	1,069,879	1,069,879	-
Total Undistributed Expenditures	3,345,834	16,965	3,362,799	3,284,297	78,502
Total Expenditures - Current Expense	6,588,601	123,267	6,711,868	6,571,194	140,674
Total Expenditures - School Based	6,588,601	123,267	6,711,868	6,571,194	140,674
Other Financing Sources:					
Transfers In	6,571,751	123,267	6,695,018	6,587,779	(107,239)
Total Other Financing Sources	6,571,751	123,267	6,695,018	6,587,779	(107,239)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(16,850)		(16,850)	16,585	33,435
Fund Balances, July 1	16,850		16,850	16,850	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 33,435	\$ 33,435

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 193,565	\$ 15,000	\$ 208,565	\$ 207,216	\$ 1,349
Grades 1- 5	1,461,704	40,000	1,501,704	1,492,521	9,183
Grades 6-8	1,262,134	(107,000)	1,155,134	1,151,990	3,144
Undistributed Instruction:					
Other Salaries of Instruction	98,504		98,504	72,787	25,717
General Supplies	80,473	1,518	81,991	73,007	8,984
Textbooks	2,120		2,120	25	2,095
Total Regular Programs	3,098,500	(50,482)	3,048,018	2,997,546	50,472
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	482,175	23,000	505,175	504,155	1,020
Other Salaries of Instruction	14,560		14,560	7,791	6,769
Total Learning and/or Language Disabilities	496,735	23,000	519,735	511,946	7,789
Resource Room/Resource Center:					
Salaries of Teachers	343,794	10,000	353,794	352,033	1,761
Other Salaries of Instruction	12,740	12,000	24,740	23,673	1,067
Total Resource Room/Resource Center	356,534	22,000	378,534	375,706	2,828
Autism:					
Salaries of Teachers	321,658	(120,000)	201,658	191,933	9,725
Other Salaries of Instruction	45,095	40,000	85,095	77,245	7,850
General Supplies	7,280		7,280	7,280	
Total Autism	374,033	(80,000)	294,033	276,458	17,575
Total Special Education	1,227,302	(35,000)	1,192,302	1,164,110	28,192
Bilingual Education:					
Salaries of Teachers	326,452	(40,000)	286,452	279,016	7,436
Other Salaries of Instruction	3,640		3,640	942	2,698
General Supplies	1,524		1,524	1,522	2
Total Bilingual Education	331,616	(40,000)	291,616	281,480	10,136
School Sponsored Co-curricular Activities:					
Salaries	15,932	437	16,369	16,368	1
Total School Sponsored Co-curricular Activities	15,932	437	16,369	16,368	1
School Sponsored Athletics:					
Salaries	9,541		9,541	8,098	1,443
Total School Sponsored Athletics	9,541	-	9,541	8,098	1,443
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists		8,000	8,000	7,550	450
Total Other Supplemental/At-Risk Programs - Instruction	-	8,000	8,000	7,550	450
Total Instruction	4,682,891	(117,045)	4,565,846	4,475,152	90,694

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 42,126		\$ 42,126	\$ 38,882	\$ 3,244
Total Attendance and Social Work Services	42,126	-	42,126	38,882	3,244
Health Services:					
Salaries	161,230	\$ (50,000)	111,230	89,366	21,864
Other Salaries	1,640	923	2,563	2,203	360
Supplies and Materials	652		652	606	46
Total Health Services	163,522	(49,077)	114,445	92,175	22,270
Guidance:					
Salaries of Other Professional Staff	72,167	26,000	98,167	97,888	279
Total Guidance	72,167	26,000	98,167	97,888	279
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	98,585		98,585	74,698	23,887
Salaries of Secretarial and Clerical Assistants	27,616	1,000	28,616	28,426	190
Salaries of Facilitators, Math & Literacy Coaches	134,219	12,000	146,219	145,944	275
Supplies and Materials	10,000	3,482	13,482	13,482	
Total Improvement of Instruction Services	270,420	16,482	286,902	262,550	24,352
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000	(5,000)			
Supplies and Materials	2,000		2,000	1,375	625
Total Instructional Staff Training Services	7,000	(5,000)	2,000	1,375	625
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	321,876		321,876	298,599	23,277
Salaries of Secretarial and Clerical Assistants	134,716		134,716	112,366	22,350
Other Salaries		1,640	1,640		1,640
Other Purchased Services	9,718		9,718	7,968	1,750
Supplies and Materials	7,144		7,144	5,807	1,337
Other Objects	1,850		1,850	1,300	550
Total Support Services – School Administration	475,304	1,640	476,944	426,040	50,904
Security:					
Salaries	115,199		115,199	108,499	6,700
Total Security	115,199	-	115,199	108,499	6,700
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,545		6,545	6,143	402
Total Student Transportation Services	6,545	-	6,545	6,143	402
Unallocated Benefits:					
Health Benefits	1,258,681		1,258,681	1,258,681	
Total Unallocated Benefits	1,258,681	-	1,258,681	1,258,681	-
Total Undistributed Expenditures	2,410,964	(9,955)	2,401,009	2,292,233	108,776
Total Expenditures - Current Expense	7,093,855	(127,000)	6,966,855	6,767,385	199,470
Total Expenditures - School Based	7,093,855	(127,000)	6,966,855	6,767,385	199,470

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: McKinley	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,079,244	\$ (127,000)	\$ 6,952,244	\$ 6,759,153	\$ (193,091)
Total Other Financing Sources	<u>7,079,244</u>	<u>(127,000)</u>	<u>6,952,244</u>	<u>6,759,153</u>	<u>(193,091)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(14,611)		(14,611)	(8,232)	6,379
Fund Balances, July 1	14,611		14,611	14,611	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,379</u>	<u>\$ 6,379</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 308,408	\$ 5,415	\$ 313,823	\$ 313,823	
Grades 1- 5	2,412,764	3,000	2,415,764	2,393,595	\$ 22,169
Grades 6-8	1,102,422	(8,316)	1,094,106	1,072,006	22,100
Undistributed Instruction:					
Other Salaries of Instruction	104,759	1,000	105,759	105,445	314
General Supplies	84,897	4,925	89,822	81,672	8,150
Other Objects	8,000	(648)	7,352	6,906	446
Total Regular Programs	4,021,250	5,376	4,026,626	3,973,447	53,179
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	133,654	22,000	155,654	155,305	349
Other Salaries of Instruction	36,159	1,000	37,159	34,927	2,232
General Supplies	600		600	575	25
Total Learning and/or Language Disabilities	170,413	23,000	193,413	190,807	2,606
Resource Room/Resource Center:					
Salaries of Teachers	200,082	5,000	205,082	204,829	253
Other Salaries of Instruction	3,640		3,640	140	3,500
General Supplies	600		600	600	
Total Resource Room/Resource Center	204,322	5,000	209,322	205,569	3,753
Total Special Education	374,735	28,000	402,735	396,376	6,359
Bilingual Education:					
Salaries of Teachers	698,401	(79,684)	618,717	607,023	11,694
Other Salaries of Instruction	49,932	500	50,432	35,870	14,562
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	15,580		15,580	14,979	601
Other Objects	2,500		2,500	2,500	
Total Bilingual Education	767,413	(80,184)	687,229	657,872	29,357
School Sponsored Co-curricular Activities:					
Salaries	15,354	6,000	21,354	20,738	616
Supplies and Materials	1,000	(743)	257	256	1
Total School Sponsored Co-curricular Activities	16,354	5,257	21,611	20,994	617
School Sponsored Athletics:					
Salaries	8,098		8,098	3,040	5,058
Supplies and Materials	1,000		1,000	1,000	
Total School Sponsored Athletics	9,098	-	9,098	4,040	5,058
Before/After School Programs:					
Salaries of Teachers	7,110		7,110	6,000	1,110
Other Salaries for Instruction		3,070	3,070	2,400	670
Total Before/After School Programs	7,110	3,070	10,180	8,400	1,780
Alternative Education Programs - Instruction:					
Other Objects	200		200	198	2
Total Alternative Education Programs - Instruction	200	-	200	198	2
Total Instruction	5,196,160	(38,481)	5,157,679	5,061,327	96,352

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 104,643	\$ (216)	\$ 104,427	\$ 104,427	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,033	868	46,901	46,901	
Supplies and Materials	300		300	299	\$ 1
Other Objects	1,000		1,000	990	10
Total Attendance and Social Work Services	151,976	652	152,628	152,617	11
Health Services:					
Salaries	104,656	(588)	104,068	104,068	
Other Salaries	1,230	225	1,455	1,455	
Supplies and Materials	1,139		1,139	843	296
Total Health Services	107,025	(363)	106,662	106,366	296
Guidance:					
Salaries of Other Professional Staff	99,577	897	100,474	100,474	
Supplies and Materials	300		300	173	127
Total Guidance	99,877	897	100,774	100,647	127
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	111,653	4,118	115,771	115,771	
Salaries of Secretarial and Clerical Assistants	51,869	(8,831)	43,038	43,038	
Total Improvement of Instruction Services	163,522	(4,713)	158,809	158,809	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	4,000	(4,000)			
Supplies and Materials	2,100		2,100	2,095	5
Total Instructional Staff Training Services	6,100	(4,000)	2,100	2,095	5
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	254,026	7,379	261,405	261,405	
Salaries of Secretarial and Clerical Assistants	51,869	(16,534)	35,335	35,335	
Other Salaries	107,608	9,195	116,803	116,803	
Other Purchased Services	17,528	(2,995)	14,533	6,522	8,011
Supplies and Materials	1,890	(884)	1,006	1,006	
Other Objects	10,308	(1,000)	9,308	6,728	2,580
Total Support Services – School Administration	443,229	(4,839)	438,390	427,799	10,591
Security:					
Salaries	131,450	711	132,161	132,161	
Total Security	131,450	711	132,161	132,161	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,435	3,275	12,710	8,300	4,410
Total Student Transportation Services	9,435	3,275	12,710	8,300	4,410
Unallocated Benefits:					
Health Benefits	1,117,080		1,117,080	1,117,080	
Total Unallocated Benefits	1,117,080	-	1,117,080	1,117,080	-
Total Undistributed Expenditures	2,229,694	(8,380)	2,221,314	2,205,874	15,440
Total Expenditures - Current Expense	7,425,854	(46,861)	7,378,993	7,267,201	111,792
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	5,180		5,180	5,180	
Total Equipment	5,180	-	5,180	5,180	-
Total Expenditures - School Based	7,431,034	(46,861)	7,384,173	7,272,381	111,792

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Mount Vernon	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,421,355	\$ (46,861)	\$ 7,374,494	\$ 7,283,462	\$ (91,032)
Total Other Financing Sources	<u>7,421,355</u>	<u>(46,861)</u>	<u>7,374,494</u>	<u>7,283,462</u>	<u>(91,032)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(9,679)		(9,679)	11,081	20,760
Fund Balances, July 1	9,679		9,679	9,679	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,760</u>	<u>\$ 20,760</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Salome Ureña (North Tenth Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 157,944	\$ 1,683	\$ 159,627	\$ 159,627	
Grades 1- 5	476,532	109,472	586,004	586,004	
Undistributed Instruction:					
Other Salaries of Instruction	65,509	246	65,755	65,755	
General Supplies	21,618	(553)	21,065	20,852	\$ 213
Other Objects	2,000		2,000		2,000
Total Regular Programs	723,603	110,848	834,451	832,238	2,213
Instruction - Special Education:					
Behavioral Disabilities:					
Salaries of Teachers	150,667	6,889	157,556	157,556	
Other Salaries of Instruction	3,640	(3,640)			
Total Behavioral Disabilities	154,307	3,249	157,556	157,556	-
Resource Room/Resource Center:					
Salaries of Teachers	127,310	(4,009)	123,301	123,301	
Other Salaries of Instruction	1,820	(1,775)	45	45	
General Supplies	1,002	(46)	956	954	2
Total Resource Room/Resource Center	130,132	(5,830)	124,302	124,300	2
Autism:					
Other Salaries of Instruction	31,931	(2,447)	29,484	29,484	
General Supplies	7,952		7,952	7,214	738
Total Autism	39,883	(2,447)	37,436	36,698	738
Total Special Education	324,322	(5,028)	319,294	318,554	740
Bilingual Education:					
Salaries of Teachers	288,453	(36,954)	251,499	251,499	
Other Salaries of Instruction	40,815	11,840	52,655	52,655	
General Supplies	6,000		6,000	5,568	432
Total Bilingual Education	335,268	(25,114)	310,154	309,722	432
School Sponsored Co-curricular Activities:					
Salaries	2,960	(1,480)	1,480	1,480	
Total School Sponsored Co-curricular Activities	2,960	(1,480)	1,480	1,480	-
School Sponsored Athletics:					
Salaries	1,443	(1,443)			
Supplies and Materials	3,000		3,000	2,972	28
Total School Sponsored Athletics	4,443	(1,443)	3,000	2,972	28
Before/After School Programs:					
Salaries of Teachers	22,718	(11,673)	11,045	11,045	
Total Before/After School Programs	22,718	(11,673)	11,045	11,045	-
Total Instruction	1,413,314	66,110	1,479,424	1,476,011	3,413

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Salome Ureña (North Tenth Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 35,700	\$ (13,871)	\$ 21,829	\$ 21,829	
Total Attendance and Social Work Services	35,700	(13,871)	21,829	21,829	-
Health Services:					
Salaries	101,078	(5,122)	95,956	95,956	
Other Salaries	1,344	(412)	932	932	
Supplies and Materials	1,065		1,065	820	\$ 245
Total Health Services	103,487	(5,534)	97,953	97,708	245
Guidance:					
Salaries of Other Professional Staff	101,649	(2,943)	98,706	98,706	
Total Guidance	101,649	(2,943)	98,706	98,706	-
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	162,961	(4,850)	158,111	158,111	
Purchased Professional –Education Services	5,500		5,500	3,300	2,200
Other Objects	2,844		2,844	2,494	350
Total Improvement of Instruction Services	171,305	(4,850)	166,455	163,905	2,550
Instructional Staff Training Services:					
Purchased Professional –Education Services	1,000		1,000		1,000
Total Instructional Staff Training Services	1,000	-	1,000	-	1,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	131,134	7,439	138,573	138,573	
Salaries of Secretarial and Clerical Assistants	50,551	224	50,775	50,775	
Other Salaries	87,720	389	88,109	88,109	
Other Purchased Services	6,067		6,067	4,372	1,695
Supplies and Materials	7,060		7,060	6,877	183
Other Objects	3,500		3,500	1,587	1,913
Total Support Services – School Administration	286,032	8,052	294,084	290,293	3,791
Security:					
Salaries	26,370	(5,170)	21,200	21,200	
Total Security	26,370	(5,170)	21,200	21,200	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000		5,000	1,761	3,239
Total Student Transportation Services	5,000	-	5,000	1,761	3,239
Unallocated Benefits:					
Health Benefits	416,938		416,938	416,938	
Total Unallocated Benefits	416,938	-	416,938	416,938	-
Total Undistributed Expenditures	1,147,481	(24,316)	1,123,165	1,112,340	10,825
Total Expenditures - Current Expense	2,560,795	41,794	2,602,589	2,588,351	14,238

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Salome Ureña (North Tenth Street)

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 19,376	\$ 15,584	\$ 34,960	\$ 34,960	
Total Equipment	19,376	15,584	34,960	34,960	-
Total Expenditures - School Based	2,580,171	57,378	2,637,549	2,623,311	\$ 14,238
Other Financing Sources:					
Transfers In	2,577,993	57,378	2,635,371	2,622,877	(12,494)
Total Other Financing Sources	2,577,993	57,378	2,635,371	2,622,877	(12,494)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,178)		(2,178)	(434)	1,744
Fund Balances, July 1	2,178		2,178	2,178	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 1,744	\$ 1,744

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Newark Leadership Academy

Expense

Current:

Instruction - regular programs:

Undistributed Instruction:

Purchased Technical Services

General Supplies

Other Objects

Total Regular Programs

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

Total Expenditures - Current Expense

Total Expenditures - School Based

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$		\$	\$	\$
Purchased Technical Services	1,800		1,800	1,800	
General Supplies	10,408		10,408	10,232	176
Other Objects	1,228		1,228	1,203	25
Total Regular Programs	<u>13,436</u>	-	<u>13,436</u>	<u>13,235</u>	<u>201</u>
Total Instruction	13,436	-	13,436	13,235	201
Attendance and Social Work Services:					
Total Expenditures - Current Expense	<u>13,436</u>	-	<u>13,436</u>	<u>13,235</u>	<u>201</u>
Total Expenditures - School Based	13,436	-	13,436	13,235	201
Transfers In				(201)	(201)
Total Other Financing Sources	-	-	-	<u>(201)</u>	<u>(201)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(13,436)		(13,436)	(13,436)	
Fund Balances, July 1	13,436		13,436	13,436	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Newark Vocational (West Side Campus)

Expense

Current:

Instruction - regular programs:

Undistributed Instruction:

Purchased Professional & Educational Services
General Supplies

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Purchased Professional & Educational Services	\$ 10,000		\$ 10,000	\$ 10,000	
General Supplies	2,279	\$ 18,191	20,470	300	\$ 20,170
Total Regular Programs	12,279	18,191	30,470	10,300	20,170

School Sponsored Athletics:

Supplies and Materials

Supplies and Materials	262	(262)			
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Total School Sponsored Athletics

Total School Sponsored Athletics	262	(262)	-	-	-
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Total Instruction

Total Instruction	12,541	17,929	30,470	10,300	20,170
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Undistributed Expenditures:

Health Services:

Supplies and Materials

Supplies and Materials	3,471	(1,002)	2,469	2,469	
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Total Health Services

Total Health Services	3,471	(1,002)	2,469	2,469	-
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Instructional Staff Training Services:

Purchased Professional –Education Services

Purchased Professional –Education Services	3,000		3,000	3,000	
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Total Instructional Staff Training Services

Total Instructional Staff Training Services	3,000	-	3,000	3,000	-
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Support Services – School Administration:

Other Purchased Services

Other Purchased Services	16,928	(16,928)			
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Total Support Services – School Administration

Total Support Services – School Administration	16,928	(16,928)	-	-	-
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Student Transportation Services:

Contracted Services –Transportation (Other than
Between Home and School) – Vendors

Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,962		7,962	316	7,646
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Total Student Transportation Services

Total Student Transportation Services	7,962	-	7,962	316	7,646
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Total Undistributed Expenditures

Total Undistributed Expenditures	31,361	(17,930)	13,431	5,785	7,646
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Total Expenditures - Current Expense

Total Expenditures - Current Expense	43,902	(1)	43,901	16,085	27,816
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Total Expenditures - School Based

Total Expenditures - School Based	43,902	(1)	43,901	16,085	27,816
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Other Financing Sources:

Transfers In

Transfers In	1	(1)		(7,989)	(7,989)
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Total Other Financing Sources

Total Other Financing Sources	1	(1)	-	(7,989)	(7,989)
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Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Over (Under) Expenditures and Other Financing (Uses)	(43,901)		(43,901)	(24,074)	19,827
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Fund Balances, July 1

Fund Balances, July 1	43,901		43,901	43,901	
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Fund Balances, June 30

Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 19,827	\$ 19,827
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 195,121	\$ (43,041)	\$ 152,080	\$ 152,080	
Grades 1- 5	1,008,665	16,357	1,025,022	966,082	\$ 58,940
Grades 6-8	716,757	8,255	725,012	725,012	
Undistributed Instruction:					
Other Salaries of Instruction	68,514	(6,978)	61,536	61,536	
General Supplies	64,413		64,413	50,293	14,120
Other Objects	8,238	(2,600)	5,638	5,073	565
Total Regular Programs	2,061,708	(28,007)	2,033,701	1,960,076	73,625
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	222,804	79,091	301,895	301,895	
Other Salaries of Instruction	7,280	5,922	13,202	13,202	
General Supplies	6,000		6,000	2,967	3,033
Total Learning and/or Language Disabilities	236,084	85,013	321,097	318,064	3,033
Behavioral Disabilities:					
Salaries of Teachers	78,475	6,501	84,976	84,976	
Other Salaries of Instruction	1,820	(1,820)			
Total Behavioral Disabilities	80,295	4,681	84,976	84,976	-
Resource Room/Resource Center:					
Salaries of Teachers	135,290	(29,805)	105,485	105,485	
Other Salaries of Instruction	3,640	1,475	5,115	5,115	
Total Resource Room/Resource Center	138,930	(28,330)	110,600	110,600	-
Autism:					
Salaries of Teachers	471,637	(12,308)	459,329	459,329	
Other Salaries of Instruction	180,571	(133)	180,438	170,885	9,553
Total Autism	652,208	(12,441)	639,767	630,214	9,553
Total Special Education	1,107,517	48,923	1,156,440	1,143,854	12,586
Bilingual Education:					
Salaries of Teachers	373,656	(11,851)	361,805	361,805	
Other Salaries of Instruction	15,568	(7,280)	8,288		8,288
General Supplies	2,500		2,500		2,500
Total Bilingual Education	391,724	(19,131)	372,593	361,805	10,788
School Sponsored Co-curricular Activities:					
Salaries	10,291	3,400	13,691	7,328	6,363
Total School Sponsored Co-curricular Activities	10,291	3,400	13,691	7,328	6,363
School Sponsored Athletics:					
Salaries	8,098	5,000	13,098	12,709	389
Total School Sponsored Athletics	8,098	5,000	13,098	12,709	389

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 18,944	\$ 4,000	\$ 22,944	\$ 22,651	\$ 293
Total Before/After School Programs	18,944	4,000	22,944	22,651	293
Total Instruction	3,598,282	14,185	3,612,467	3,508,423	104,044
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	101,649		101,649	99,894	1,755
Salaries of Family Liaisons/Comm Parent Inv. Specialists	53,711	192	53,903	53,903	
Total Attendance and Social Work Services	155,360	192	155,552	153,797	1,755
Health Services:					
Salaries	101,078	2,843	103,921	103,921	
Other Salaries	1,640	(181)	1,459	1,459	
Total Health Services	102,718	2,662	105,380	105,380	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction		30,295	30,295	30,295	
Salaries of Facilitators, Math & Literacy Coaches	178,845	(9,409)	169,436	169,436	
Total Improvement of Instruction Services	178,845	20,886	199,731	199,731	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	80,546	6,092	86,638	86,638	
Total Educational Media/Library Services	80,546	6,092	86,638	86,638	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,000		10,000	3,000	7,000
Other Objects	2,000	(1,200)	800	198	602
Total Instructional Staff Training Services	12,000	(1,200)	10,800	3,198	7,602
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	134,880	55,737	190,617	190,617	
Salaries of Secretarial and Clerical Assistants	109,943	488	110,431	110,431	
Other Salaries	185,231	(86,876)	98,355	98,355	
Other Purchased Services	10,360	(3,400)	6,960	3,610	3,350
Supplies and Materials	960		960		960
Other Objects	1,352		1,352		1,352
Total Support Services – School Administration	442,726	(34,051)	408,675	403,013	5,662
Security:					
Salaries	131,075	(12,567)	118,508	118,508	
Total Security	131,075	(12,567)	118,508	118,508	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,000	3,800	9,800	6,427	3,373
Total Student Transportation Services	6,000	3,800	9,800	6,427	3,373
Unallocated Benefits:					
Health Benefits	975,478		975,478	975,478	
Total Unallocated Benefits	975,478	-	975,478	975,478	-
Total Undistributed Expenditures	2,084,748	(14,186)	2,070,562	2,052,170	18,392
Total Expenditures - Current Expense	5,683,030	(1)	5,683,029	5,560,593	122,436

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ivy Hill	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	\$ 20,000		\$ 20,000		\$ 20,000
Special Education - Instruction:					
Language and/or Learning Disabilities	3,355		3,355		3,355
Undistributed Expenditures:					
Non-Instructional Equipment	20,000		20,000	\$ 10,170	9,830
Total Equipment	<u>43,355</u>	-	<u>43,355</u>	<u>10,170</u>	<u>33,185</u>
Total Expenditures - School Based	<u>5,726,385</u>	\$ (1)	<u>5,726,384</u>	<u>5,570,763</u>	<u>155,621</u>
Other Financing Sources:					
Transfers In	<u>5,724,297</u>	(1)	<u>5,724,296</u>	<u>5,584,469</u>	<u>(139,827)</u>
Total Other Financing Sources	<u>5,724,297</u>	(1)	<u>5,724,296</u>	<u>5,584,469</u>	<u>(139,827)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(2,088)		(2,088)	13,706	15,794
Fund Balances, July 1	2,088		2,088	2,088	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,794</u>	<u>\$ 15,794</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Oliver Street

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 65,416	\$ 74,654	\$ 140,070	\$ 124,717	\$ 15,353
Grades 1- 5	1,471,291	36,404	1,507,695	1,498,435	9,260
Grades 6-8	1,442,351	(26,000)	1,416,351	1,400,728	15,623

Undistributed Instruction:

Other Salaries of Instruction	67,951	500	68,451	68,096	355
General Supplies	81,051	(30,970)	50,081	47,138	2,943
Other Objects	9,659	(3,900)	5,759	4,514	1,245

Total Regular Programs	3,137,719	50,688	3,188,407	3,143,628	44,779
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	53,451	500	53,951	53,600	351
Other Salaries of Instruction	1,820		1,820		1,820

Total Learning and/or Language Disabilities	55,271	500	55,771	53,600	2,171
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Behavioral Disabilities:

Salaries of Teachers	107,559	500	108,059	107,800	259
Other Salaries of Instruction	3,640		3,640		3,640

Total Behavioral Disabilities	111,199	500	111,699	107,800	3,899
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Resource Room/Resource Center:

Salaries of Teachers	510,018	(75,000)	435,018	388,822	46,196
Other Salaries of Instruction	12,740		12,740		12,740

Total Resource Room/Resource Center	522,758	(75,000)	447,758	388,822	58,936
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Total Special Education	689,228	(74,000)	615,228	550,222	65,006
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Bilingual Education:

Salaries of Teachers	1,235,494	(111,058)	1,124,436	1,091,477	32,959
Other Salaries of Instruction	93,431	500	93,931	83,876	10,055

Total Bilingual Education	1,328,925	(110,558)	1,218,367	1,175,353	43,014
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School Sponsored Co-curricular Activities:

Salaries	28,464	2,000	30,464	30,333	131
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Total School Sponsored Co-curricular Activities	28,464	2,000	30,464	30,333	131
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School Sponsored Athletics:

Salaries	9,536		9,536		9,536
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Total School Sponsored Athletics	9,536	-	9,536	-	9,536
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Before/After School Programs:

Salaries of Teachers	10,000	2,000	12,000	11,677	323
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Total Before/After School Programs	10,000	2,000	12,000	11,677	323
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Other Supplemental/At-Risk Programs - Instruction:

Salaries of Reading Specialists	61,896	1,000	62,896	62,788	108
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Total Other Supplemental/At-Risk Programs - Instruction	61,896	1,000	62,896	62,788	108
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Total Instruction	5,265,768	(128,870)	5,136,898	4,974,001	162,897
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Oliver Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 61,052		\$ 61,052	\$ 60,649	\$ 403
Salaries of Family Liaisons/Comm Parent Inv. Specialists	53,711		53,711	31,315	22,396
Total Attendance and Social Work Services	114,763	-	114,763	91,964	22,799
Health Services:					
Salaries	202,156		202,156	191,101	11,055
Other Salaries	1,640	\$ 1,640	3,280	2,757	523
Total Health Services	203,796	1,640	205,436	193,858	11,578
Guidance:					
Salaries of Other Professional Staff	172,385	6,000	178,385	178,209	176
Total Guidance	172,385	6,000	178,385	178,209	176
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	107,157	48,000	155,157	144,338	10,819
Salaries of Secretarial and Clerical Assistants	75,623	17,000	92,623	92,023	600
Salaries of Facilitators, Math & Literacy Coaches	174,989	7,800	182,789	182,300	489
Purchased Professional –Education Services	5,000		5,000	4,170	830
Other Objects	5,000	3,750	8,750	8,464	286
Total Improvement of Instruction Services	367,769	76,550	444,319	431,295	13,024
Instructional Staff Training Services:					
Purchased Professional –Education Services	2,000		2,000	850	1,150
Total Instructional Staff Training Services	2,000	-	2,000	850	1,150
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	234,545	48,000	282,545	278,757	3,788
Salaries of Secretarial and Clerical Assistants	120,503		120,503	114,866	5,637
Other Salaries	115,402	(94,500)	20,902	14,355	6,547
Other Purchased Services	29,840		29,840	29,840	
Supplies and Materials	1,500	(1,500)			
Other Objects	500	1,500	2,000	1,500	500
Total Support Services – School Administration	502,290	(46,500)	455,790	439,318	16,472
Security:					
Salaries	106,117		106,117	93,981	12,136
Total Security	106,117	-	106,117	93,981	12,136
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,915	6,700	12,615	5,499	7,116
Total Student Transportation Services	5,915	6,700	12,615	5,499	7,116
Unallocated Benefits:					
Health Benefits	1,384,549		1,384,549	1,384,549	
Total Unallocated Benefits	1,384,549	-	1,384,549	1,384,549	-
Total Undistributed Expenditures	2,859,584	44,390	2,903,974	2,819,523	84,451
Total Expenditures - Current Expense	8,125,352	(84,480)	8,040,872	7,793,524	247,348

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Oliver Street

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment		\$ 22,780	\$ 22,780	\$ 22,741	\$ 39
Total Equipment	-	22,780	22,780	22,741	39
Total Expenditures - School Based	<u>\$ 8,125,352</u>	<u>(61,700)</u>	<u>8,063,652</u>	<u>7,816,265</u>	<u>247,387</u>
Other Financing Sources:					
Transfers In	8,119,930	(61,700)	8,058,230	7,816,541	(241,689)
Total Other Financing Sources	<u>8,119,930</u>	<u>(61,700)</u>	<u>8,058,230</u>	<u>7,816,541</u>	<u>(241,689)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,422)		(5,422)	276	5,698
Fund Balances, July 1	5,422		5,422	5,422	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,698</u>	<u>\$ 5,698</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 311,041	\$ 5,000	\$ 316,041	\$ 300,391	\$ 15,650
Grades 1- 5	1,380,215	(35,000)	1,345,215	1,309,999	35,216
Grades 6-8	1,246,725	(130,000)	1,116,725	1,062,565	54,160
Undistributed Instruction:					
Other Salaries of Instruction	143,941	2,000	145,941	145,783	158
General Supplies	76,886	8,414	85,300	67,661	17,639
Textbooks	5,119		5,119	5,102	17
Other Objects	20,202		20,202	15,197	5,005
Total Regular Programs	3,184,129	(149,586)	3,034,543	2,906,698	127,845
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	279,392	(15,000)	264,392	244,053	20,339
Other Salaries of Instruction	141,096		141,096	138,526	2,570
General Supplies	5,007		5,007	4,993	14
Other Objects	1,900		1,900		1,900
Total Multiple Disabilities	427,395	(15,000)	412,395	387,572	24,823
Resource Room/Resource Center:					
Salaries of Teachers	167,244		167,244	165,699	1,545
Other Salaries of Instruction	5,460	11,000	16,460	16,372	88
General Supplies	9,063		9,063	8,938	125
Other Objects	2,513		2,513		2,513
Total Resource Room/Resource Center	184,280	11,000	195,280	191,009	4,271
Total Special Education	611,675	(4,000)	607,675	578,581	29,094
Bilingual Education:					
Salaries of Teachers	430,661	56,000	486,661	485,142	1,519
Other Salaries of Instruction	46,915	6,000	52,915	51,821	1,094
General Supplies	4,877		4,877	4,607	270
Other Objects	5,000		5,000		5,000
Total Bilingual Education	487,453	62,000	549,453	541,570	7,883
School Sponsored Co-curricular Activities:					
Salaries	22,091		22,091	13,757	8,334
Supplies and Materials	2,000		2,000	918	1,082
Total School Sponsored Co-curricular Activities	24,091	-	24,091	14,675	9,416
School Sponsored Athletics:					
Salaries	9,541	3,000	12,541	12,069	472
Supplies and Materials	2,400		2,400		2,400
Total School Sponsored Athletics	11,941	3,000	14,941	12,069	2,872
Before/After School Programs:					
Salaries of Teachers	46,024	(28,000)	18,024	9,200	8,824
Other Salaries for Instruction	1,800		1,800		1,800
Total Before/After School Programs	47,824	(28,000)	19,824	9,200	10,624
Total Instruction	4,367,113	(116,586)	4,250,527	4,062,793	187,734

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 101,137	\$ (663)	\$ 100,474	\$ 100,474	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	47,392	234	47,626	47,626	
Supplies and Materials	500		500	497	\$ 3
Total Attendance and Social Work Services	149,029	(429)	148,600	148,597	3
Health Services:					
Salaries	97,216	(1,082)	96,134	96,134	
Other Salaries	1,230	122	1,352	1,352	
Supplies and Materials	1,601		1,601	45	1,556
Total Health Services	100,047	(960)	99,087	97,531	1,556
Guidance:					
Salaries of Other Professional Staff	99,577	(2,237)	97,340	97,340	
Supplies and Materials	500		500	452	48
Total Guidance	100,077	(2,237)	97,840	97,792	48
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	139,753	11,670	151,423	151,423	
Salaries of Secretarial and Clerical Assistants	53,800	(1,407)	52,393	52,393	
Salaries of Facilitators, Math & Literacy Coaches	173,790	28,462	202,252	202,252	
Other Objects	420		420		420
Total Improvement of Instruction Services	367,763	38,725	406,488	406,068	420
Educational Media/Library Services:					
Salaries of Other Professional Staff	66,029	22,189	88,218	88,218	
Supplies and Materials	15,954		15,954	14,902	1,052
Total Educational Media/Library Services	81,983	22,189	104,172	103,120	1,052
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	297,118	16,305	313,423	313,423	
Salaries of Secretarial and Clerical Assistants	148,045	(699)	147,346	147,346	
Other Salaries	51,920	(49,052)	2,868	2,868	
Other Purchased Services	45,017	(8,414)	36,603	13,969	22,634
Supplies and Materials	7,291		7,291	7,160	131
Other Objects	7,208		7,208	2,485	4,723
Total Support Services – School Administration	556,599	(41,860)	514,739	487,251	27,488
Security:					
Salaries	105,795	(25,000)	80,795	61,865	18,930
Total Security	105,795	(25,000)	80,795	61,865	18,930
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,900		16,900	13,972	2,928
Total Student Transportation Services	16,900	-	16,900	13,972	2,928
Unallocated Benefits:					
Health Benefits	1,227,214		1,227,214	1,227,214	
Total Unallocated Benefits	1,227,214	-	1,227,214	1,227,214	-
Total Undistributed Expenditures	2,705,407	(9,572)	2,695,835	2,643,410	52,425
Total Expenditures - Current Expense	7,072,520	(126,158)	6,946,362	6,706,203	240,159
Total Expenditures - School Based	7,072,520	(126,158)	6,946,362	6,706,203	240,159

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: New Park	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 7,067,072	\$ (126,158)	\$ 6,940,914	\$ 6,741,358	\$ (199,556)
Total Other Financing Sources	<u>7,067,072</u>	<u>(126,158)</u>	<u>6,940,914</u>	<u>6,741,358</u>	<u>(199,556)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(5,448)		(5,448)	35,155	40,603
Fund Balances, July 1	5,448		5,448	5,448	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,603</u>	<u>\$ 40,603</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Peshine Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 114,494	\$ 70,099	\$ 184,593	\$ 184,098	\$ 495
Grades 1- 5	1,387,031	(75,099)	1,311,932	1,300,423	11,509
Grades 6-8	1,209,672	60,000	1,269,672	1,268,655	1,017

Undistributed Instruction:

Other Salaries of Instruction	106,011		106,011	92,371	13,640
General Supplies	45,658	4,168	49,826	47,696	2,130
Other Objects	10,000	(8,850)	1,150	1,146	4

Total Regular Programs	2,872,866	50,318	2,923,184	2,894,389	28,795
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	201,041	(11,000)	190,041	188,448	1,593
Other Salaries of Instruction	3,640	5,000	8,640	8,539	101
General Supplies	1,000		1,000	1,000	
Other Objects	1,490		1,490	1,051	439

Total Learning and/or Language Disabilities	207,171	(6,000)	201,171	199,038	2,133
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Behavioral Disabilities:

Salaries of Teachers	295,273	(15,000)	280,273	270,007	10,266
Other Salaries of Instruction	247,144	(23,000)	224,144	185,445	38,699
General Supplies	8,000		8,000	8,000	
Other Objects	1,000		1,000		1,000

Total Behavioral Disabilities	551,417	(38,000)	513,417	463,452	49,965
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Resource Room/Resource Center:

Salaries of Teachers	209,880	6,000	215,880	215,252	628
Other Salaries of Instruction	3,640		3,640	1,951	1,689
General Supplies	2,500		2,500	2,500	
Other Objects	3,000	(3,000)			

Total Resource Room/Resource Center	219,020	3,000	222,020	219,703	2,317
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Total Special Education	977,608	(41,000)	936,608	882,193	54,415
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Bilingual Education:

Salaries of Teachers	54,549	2,000	56,549	55,554	995
Other Salaries of Instruction	1,820		1,820		1,820

Total Bilingual Education	56,369	2,000	58,369	55,554	2,815
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School Sponsored Co-curricular Activities:

Salaries	4,013		4,013		4,013
Supplies and Materials	500	(500)			

Total School Sponsored Co-curricular Activities	4,513	(500)	4,013	-	4,013
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School Sponsored Athletics:

Salaries	9,541		9,541		9,541
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Total School Sponsored Athletics	9,541	-	9,541	-	9,541
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Other Salaries for Instruction		\$ 3,000	\$ 3,000	\$ 2,110	\$ 890
Total Before/After School Programs	-	3,000	3,000	2,110	890
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 108,733		108,733	107,960	773
Total Other Supplemental/At-Risk Programs - Instruction	108,733	-	108,733	107,960	773
Total Instruction	4,029,630	13,818	4,043,448	3,942,206	101,242
Undistributed Expenditures:					
Attendance and Social Work Services:					
Supplies and Materials	1,000	(1,000)			
Total Attendance and Social Work Services	1,000	(1,000)	-	-	-
Health Services:					
Salaries	202,156	(50,000)	152,156	128,589	23,567
Other Salaries	1,640		1,640		1,640
Supplies and Materials	1,000		1,000	891	109
Total Health Services	204,796	(50,000)	154,796	129,480	25,316
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	142,751	11,000	153,751	153,534	217
Salaries of Secretarial and Clerical Assistants	53,800	(10,000)	43,800	36,312	7,488
Salaries of Facilitators, Math & Literacy Coaches	72,167	8,000	80,167	79,292	875
Supplies and Materials	10,000		10,000	4,343	5,657
Total Improvement of Instruction Services	278,718	9,000	287,718	273,481	14,237
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	277,631	16,000	293,631	293,503	128
Salaries of Secretarial and Clerical Assistants	149,104	(10,000)	139,104	123,300	15,804
Other Salaries	119,899	8,000	127,899	123,876	4,023
Purchased Professional and Technical Services	39,500		39,500	39,500	
Other Purchased Services	19,110	4,588	23,698	12,271	11,427
Supplies and Materials	4,000		4,000	3,991	9
Other Objects	2,200		2,200	2,200	
Total Support Services – School Administration	611,444	18,588	630,032	598,641	31,391
Security:					
Salaries	64,028	(15,000)	49,028	36,101	12,927
General Supplies	10,000	(4,256)	5,744	5,744	
Total Security	74,028	(19,256)	54,772	41,845	12,927
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	8,850	18,850	10,503	8,347
Total Student Transportation Services	10,000	8,850	18,850	10,503	8,347
Unallocated Benefits:					
Health Benefits	1,132,813		1,132,813	1,132,813	
Total Unallocated Benefits	1,132,813	-	1,132,813	1,132,813	-
Total Undistributed Expenditures	2,312,799	(33,818)	2,278,981	2,186,763	92,218
Total Expenditures - Current Expense	6,342,429	(20,000)	6,322,429	6,128,969	193,460
Total Expenditures - School Based	6,342,429	(20,000)	6,322,429	6,128,969	193,460

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Peshine Avenue

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 6,297,550	\$ (20,000)	\$ 6,277,550	\$ 6,096,463	\$ (181,087)
	<u>6,297,550</u>	<u>(20,000)</u>	<u>6,277,550</u>	<u>6,096,463</u>	<u>(181,087)</u>
		(44,879)	(44,879)	(32,506)	12,373
	44,879		44,879	44,879	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,373</u>	<u>\$ 12,373</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Quitman Community

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 288,734	\$ 39,000	\$ 327,734	\$ 326,730	\$ 1,004
Grades 1- 5	1,173,425	(66,000)	1,107,425	1,078,705	28,720
Grades 6-8	925,015	55,000	980,015	972,285	7,730

Undistributed Instruction:

Other Salaries of Instruction	103,415		103,415	99,471	3,944
General Supplies	16,049		16,049	10,322	5,727
Textbooks	500		500		500
Other Objects	5,548		5,548	463	5,085

Total Regular Programs	2,512,686	28,000	2,540,686	2,487,976	52,710
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Instruction - Special Education:

Behavioral Disabilities:

Other Salaries of Instruction	1,820	19,000	20,820	19,863	957
Total Behavioral Disabilities	1,820	19,000	20,820	19,863	957

Multiple Disabilities:

Salaries of Teachers	217,144	(20,000)	197,144	183,802	13,342
Other Salaries of Instruction	9,900		9,900	989	8,911
General Supplies	1,390		1,390	1,173	217
Other Objects	288		288		288

Total Multiple Disabilities	228,722	(20,000)	208,722	185,964	22,758
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Resource Room/Resource Center:

Salaries of Teachers	73,785	8,000	81,785	81,255	530
Other Salaries of Instruction	5,460	3,000	8,460	8,198	262
Other Objects	492		492		492

Total Resource Room/Resource Center	79,737	11,000	90,737	89,453	1,284
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Autism:

Salaries of Teachers	633,478	(150,000)	483,478	477,383	6,095
Other Salaries of Instruction	105,757	30,000	135,757	128,188	7,569
Purchased Professional & Educational Services	5,500		5,500		5,500
Purchased Technical Services	1,000		1,000		1,000
General Supplies	14,100		14,100	13,692	408
Other Objects	600		600		600

Total Autism	760,435	(120,000)	640,435	619,263	21,172
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Total Special Education	1,070,714	(110,000)	960,714	914,543	46,171
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School Sponsored Co-curricular Activities:

Salaries	10,181		10,181	8,168	2,013
Supplies and Materials	3,915		3,915		3,915
Other Objects	500		500		500

Total School Sponsored Co-curricular Activities	14,596	-	14,596	8,168	6,428
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School Sponsored Athletics:

Salaries	8,098		8,098	8,098	
Supplies and Materials	1,500		1,500		1,500

Total School Sponsored Athletics	9,598	-	9,598	8,098	1,500
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Quitman Community	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 3,800	\$ 3,000	\$ 6,800	\$ 4,000	\$ 2,800
Other Salaries for Instruction	8,400	3,000	11,400	11,188	212
Total Before/After School Programs	12,200	6,000	18,200	15,188	3,012
Total Instruction	3,619,794	(76,000)	3,543,794	3,433,973	109,821
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	115,879	23,000	138,879	138,658	221
Salaries of Family Liaisons/Comm Parent Inv. Specialists	47,328	3,000	50,328	49,830	498
Supplies and Materials	2,000		2,000	1,165	835
Other Objects	450		450		450
Total Attendance and Social Work Services	165,657	26,000	191,657	189,653	2,004
Health Services:					
Salaries	96,933		96,933	95,864	1,069
Other Salaries	1,200	500	1,700	1,341	359
Supplies and Materials	1,102		1,102	802	300
Total Health Services	99,235	500	99,735	98,007	1,728
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	107,157	5,000	112,157	112,046	111
Salaries of Secretarial and Clerical Assistants	27,616	1,000	28,616	28,426	190
Salaries of Facilitators, Math & Literacy Coaches	178,845	12,000	190,845	189,994	851
Other Purchased Services	8,000	(4,000)	4,000		4,000
Total Improvement of Instruction Services	321,618	14,000	335,618	330,466	5,152
Instructional Staff Training Services:					
Purchased Professional –Education Services	4,200		4,200	1,273	2,927
Supplies and Materials	1,500		1,500		1,500
Total Instructional Staff Training Services	5,700	-	5,700	1,273	4,427
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	223,306	13,000	236,306	235,800	506
Salaries of Secretarial and Clerical Assistants	73,920		73,920	72,058	1,862
Other Salaries	192,094	7,000	199,094	195,110	3,984
Other Purchased Services	15,500	4,000	19,500	7,303	12,197
Supplies and Materials	2,458		2,458	511	1,947
Other Objects	7,751		7,751	4,619	3,132
Total Support Services – School Administration	515,029	24,000	539,029	515,401	23,628
Security:					
Salaries	173,411	11,500	184,911	183,510	1,401
Total Security	173,411	11,500	184,911	183,510	1,401
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	12,388		12,388	10,314	2,074
Total Student Transportation Services	12,388	-	12,388	10,314	2,074

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Quitman Community

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 999,078		\$ 999,078	\$ 999,078	
Total Unallocated Benefits	999,078	-	999,078	999,078	-
Total Undistributed Expenditures	2,292,116	\$ 76,000	2,368,116	2,327,702	\$ 40,414
Total Expenditures - Current Expense	5,911,910	-	5,911,910	5,761,675	150,235
Total Expenditures - School Based	5,911,910	-	5,911,910	5,761,675	150,235
Other Financing Sources:					
Transfers In	5,905,136		5,905,136	5,764,059	(141,077)
Total Other Financing Sources	5,905,136	-	5,905,136	5,764,059	(141,077)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(6,774)		(6,774)	2,384	9,158
Fund Balances, July 1	6,774		6,774	6,774	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 9,158	\$ 9,158

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Rafael Hernandez

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 143,798	\$ 63,000	\$ 206,798	\$ 206,672	\$ 126
Grades 1- 5	879,717	49,000	928,717	927,826	891
Grades 6-8	1,319,953	(110,000)	1,209,953	1,187,542	22,411

Undistributed Instruction:

Other Salaries of Instruction	71,836	500	72,336	71,869	467
General Supplies	49,997	21,250	71,247	51,625	19,622
Textbooks	3,450		3,450		3,450
Other Objects	1,500		1,500	1,500	

Total Regular Programs	2,470,251	23,750	2,494,001	2,447,034	46,967
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Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers	111,958	(35,000)	76,958	69,299	7,659
Other Salaries of Instruction	3,640		3,640	2,240	1,400
Total Learning and/or Language Disabilities	115,598	(35,000)	80,598	71,539	9,059

Behavioral Disabilities:

Salaries of Teachers	227,079	(10,000)	217,079	204,342	12,737
Other Salaries of Instruction	41,378	500	41,878	37,427	4,451
Total Behavioral Disabilities	268,457	(9,500)	258,957	241,769	17,188

Multiple Disabilities:

Salaries of Teachers	189,789	14,000	203,789	203,290	499
Other Salaries of Instruction	5,460	15,000	20,460	20,145	315
Total Multiple Disabilities	195,249	29,000	224,249	223,435	814

Resource Room/Resource Center:

Salaries of Teachers	252,539	500	253,039	252,773	266
Other Salaries of Instruction	5,460		5,460	2,382	3,078

Total Resource Room/Resource Center	257,999	500	258,499	255,155	3,344
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Total Special Education	837,303	(15,000)	822,303	791,898	30,405
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Bilingual Education:

Salaries of Teachers	248,057	(25,000)	223,057	216,529	6,528
Other Salaries of Instruction	5,460	12,000	17,460	16,865	595
Total Bilingual Education	253,517	(13,000)	240,517	233,394	7,123

School Sponsored Co-curricular Activities:

Salaries	5,188	2,000	7,188	7,119	69
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Total School Sponsored Co-curricular Activities	5,188	2,000	7,188	7,119	69
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School Sponsored Athletics:

Salaries	4,049	5,000	9,049	8,098	951
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Total School Sponsored Athletics	4,049	5,000	9,049	8,098	951
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Before/After School Programs:					
Salaries of Teachers	\$ 18,210	\$ (16,210)	\$ 2,000	\$ 2,000	
Other Salaries for Instruction	5,040	(5,040)			
Total Before/After School Programs	23,250	(21,250)	2,000	2,000	-
Total Instruction	3,593,558	(18,500)	3,575,058	3,489,543	\$ 85,515
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	131,091		131,091	126,118	4,973
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000	500	40,500	40,285	215
Total Attendance and Social Work Services	171,091	500	171,591	166,403	5,188
Health Services:					
Salaries	206,589	1,000	207,589	207,312	277
Other Salaries	1,640		1,640		1,640
Supplies and Materials	500		500	486	14
Total Health Services	208,729	1,000	209,729	207,798	1,931
Guidance:					
Salaries of Other Professional Staff	53,451		53,451	46,989	6,462
Other Objects	1,576		1,576	1,450	126
Total Guidance	55,027	-	55,027	48,439	6,588
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	92,170	63,571	155,741	155,655	86
Salaries of Secretarial and Clerical Assistants	26,900	1,000	27,900	27,436	464
Salaries of Facilitators, Math & Literacy Coaches	121,415	19,000	140,415	140,017	398
Purchased Professional –Education Services	51,680	(3,195)	48,485	48,305	180
Total Improvement of Instruction Services	292,165	80,376	372,541	371,413	1,128
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,000	(5,000)			
Total Instructional Staff Training Services	5,000	(5,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	334,192	(53,571)	280,621	276,916	3,705
Salaries of Secretarial and Clerical Assistants	132,413	(15,000)	117,413	102,176	15,237
Other Salaries	1,980		1,980	401	1,579
Other Purchased Services	12,491		12,491	8,937	3,554
Supplies and Materials	6,431	3,195	9,626	6,091	3,535
Other Objects	3,100	5,000	8,100	6,472	1,628
Total Support Services – School Administration	490,607	(60,376)	430,231	400,993	29,238
Security:					
Salaries	86,232	(10,000)	76,232	71,190	5,042
Total Security	86,232	(10,000)	76,232	71,190	5,042
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,600		5,600	2,018	3,582
Total Student Transportation Services	5,600	-	5,600	2,018	3,582

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Rafael Hernandez

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,077,746		\$ 1,077,746	\$ 1,077,746	
Total Unallocated Benefits	1,077,746	-	1,077,746	1,077,746	-
Total Undistributed Expenditures	2,392,197	\$ 6,500	2,398,697	2,346,000	\$ 52,697
Total Expenditures - Current Expense	5,985,755	(12,000)	5,973,755	5,835,543	138,212
Total Expenditures - School Based	5,985,755	(12,000)	5,973,755	5,835,543	138,212
Other Financing Sources:					
Transfers In	5,966,141	(12,000)	5,954,141	5,830,883	(123,258)
Total Other Financing Sources	5,966,141	(12,000)	5,954,141	5,830,883	(123,258)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(19,614)		(19,614)	(4,660)	14,954
Fund Balances, July 1	19,614		19,614	19,614	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 14,954	\$ 14,954

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ridge Street

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 187,625	\$ 23,578	\$ 211,203	\$ 211,203	
Grades 1- 5	1,329,120	82,824	1,411,944	1,411,944	
Grades 6-8	1,166,353	45,765	1,212,118	1,212,118	
Undistributed Instruction:					
Other Salaries of Instruction	69,530	182	69,712	69,712	
Purchased Technical Services	1,000		1,000	350	\$ 650
General Supplies	59,504	(4,092)	55,412	53,372	2,040
Textbooks	5,191	4,091	9,282		9,282
Other Objects	8,005		8,005	6,012	1,993
Total Regular Programs	2,826,328	152,348	2,978,676	2,964,711	13,965
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	387,973	33,456	421,429	421,429	
Other Salaries of Instruction	12,432	(8,373)	4,059	4,059	
General Supplies	1,750		1,750	1,224	526
Total Resource Room/Resource Center	402,155	25,083	427,238	426,712	526
Total Special Education	402,155	25,083	427,238	426,712	526
Bilingual Education:					
Salaries of Teachers	942,510	48,436	990,946	990,946	
Other Salaries of Instruction	51,463	(18,979)	32,484	32,484	
General Supplies	2,612		2,612	2,385	227
Textbooks	1,515		1,515		1,515
Other Objects	1,500		1,500		1,500
Total Bilingual Education	999,600	29,457	1,029,057	1,025,815	3,242
School Sponsored Co-curricular Activities:					
Salaries	23,661	1,037	24,698	24,698	
Supplies and Materials	500		500		500
Total School Sponsored Co-curricular Activities	24,161	1,037	25,198	24,698	500
School Sponsored Athletics:					
Salaries	8,098		8,098	8,098	
Supplies and Materials	8,157		8,157	8,104	53
Total School Sponsored Athletics	16,255	-	16,255	16,202	53
Before/After School Programs:					
Salaries of Teachers	26,085	4,742	30,827	30,827	
Total Before/After School Programs	26,085	4,742	30,827	30,827	-
Total Instruction	4,294,584	212,667	4,507,251	4,488,965	18,286
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,258	198	40,456	40,456	
Supplies and Materials	500		500		500
Total Attendance and Social Work Services	40,758	198	40,956	40,456	500

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ridge Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 200,082	\$ (2,496)	\$ 197,586	\$ 197,586	
Other Salaries	2,952	(184)	2,768	2,768	
Supplies and Materials	1,399		1,399	543	\$ 856
Total Health Services	204,433	(2,680)	201,753	200,897	856
Guidance:					
Salaries of Other Professional Staff	206,878	4,632	211,510	211,510	
Purchased Professional - Educational Services	2,500		2,500	2,265	235
Supplies and Materials	1,735		1,735	1,357	378
Total Guidance	211,113	4,632	215,745	215,132	613
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	162,234	9,479	171,713	171,713	
Other Objects	500		500		500
Total Improvement of Instruction Services	162,734	9,479	172,213	171,713	500
Instructional Staff Training Services:					
Purchased Professional –Education Services	12,850		12,850	10,500	2,350
Total Instructional Staff Training Services	12,850	-	12,850	10,500	2,350
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	289,622	16,614	306,236	306,236	
Salaries of Secretarial and Clerical Assistants	94,227	(10,431)	83,796	83,796	
Other Salaries		259	259	259	
Other Purchased Services	14,780		14,780	8,321	6,459
Supplies and Materials	7,132		7,132	3,054	4,078
Other Objects	2,900		2,900	2,557	343
Total Support Services – School Administration	408,661	6,442	415,103	404,223	10,880
Security:					
Salaries	131,075	(19,570)	111,505	111,505	
Total Security	131,075	(19,570)	111,505	111,505	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,500	200	4,700	4,293	407
Total Student Transportation Services	4,500	200	4,700	4,293	407
Unallocated Benefits:					
Health Benefits	991,211		991,211	991,211	
Total Unallocated Benefits	991,211	-	991,211	991,211	-
Total Undistributed Expenditures	2,167,335	(1,299)	2,166,036	2,149,930	16,106
Total Expenditures - Current Expense	6,461,919	211,368	6,673,287	6,638,895	34,392
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	10,948		10,948	8,997	1,951
Grades 6-8	3,552		3,552	3,552	
Total Equipment	14,500	-	14,500	12,549	1,951
Total Expenditures - School Based	6,476,419	211,368	6,687,787	6,651,444	36,343

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Ridge Street

Other Financing Sources:

Transfers In
Total Other Financing Sources

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$	6,457,869	\$ 211,368	\$ 6,669,237	\$ 6,638,517	\$ (30,720)
	6,457,869	211,368	6,669,237	6,638,517	(30,720)

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

(18,550) (18,550) (12,927) 5,623

Fund Balances, July 1

18,550 18,550 18,550

Fund Balances, June 30

\$ - \$ - \$ - \$ 5,623 \$ 5,623

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Roberto Clemente

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 300,454	\$ 31,000	\$ 331,454	\$ 329,589	\$ 1,865
Grades 1- 5	1,370,329	18,000	1,388,329	1,387,139	1,190
Grades 6-8	59,984	2,000	61,984	59,554	2,430
Undistributed Instruction:					
Other Salaries of Instruction	137,055		137,055	136,352	703
General Supplies	70,974	8,585	79,559	75,509	4,050
Textbooks	1,400	(1,400)			
Other Objects	5,839	(1,300)	4,539	450	4,089
Total Regular Programs	1,946,035	56,885	2,002,920	1,988,593	14,327
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	253,583	4,000	257,583	257,171	412
Other Salaries of Instruction	14,140		14,140	2,100	12,040
General Supplies	1,000	(127)	873	873	
Textbooks	500	(500)			
Total Learning and/or Language Disabilities	269,223	3,373	272,596	260,144	12,452
Resource Room/Resource Center:					
Salaries of Teachers	186,347	7,000	193,347	192,548	799
Other Salaries of Instruction	3,640		3,640	2,061	1,579
General Supplies	500		500	331	169
Total Resource Room/Resource Center	190,487	7,000	197,487	194,940	2,547
Total Special Education	459,710	10,373	470,083	455,084	14,999
Bilingual Education:					
Salaries of Teachers	877,322	(118,000)	759,322	734,315	25,007
Other Salaries of Instruction	55,392	22,000	77,392	66,388	11,004
General Supplies	2,500	(128)	2,372	2,372	
Textbooks	700	(700)			
Total Bilingual Education	935,914	(96,828)	839,086	803,075	36,011
School Sponsored Co-curricular Activities:					
Salaries	5,495		5,495		5,495
Supplies and Materials	400	(400)			
Total School Sponsored Co-curricular Activities	5,895	(400)	5,495	-	5,495
School Sponsored Athletics:					
Supplies and Materials	400	400	800	704	96
Total School Sponsored Athletics	400	400	800	704	96
Before/After School Programs:					
Salaries of Teachers	27,690		27,690	15,551	12,139
Other Salaries for Instruction	1,302		1,302		1,302
Total Before/After School Programs	28,992	-	28,992	15,551	13,441
Total Instruction	3,376,946	(29,570)	3,347,376	3,263,007	84,369

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	\$ 73,202		\$ 73,202	\$ 59,684	\$ 13,518
Salaries of Family Liaisons/Comm Parent Inv. Specialists	63,189	\$ (15,000)	48,189	28,789	19,400
Total Attendance and Social Work Services	136,391	(15,000)	121,391	88,473	32,918
Health Services:					
Salaries	92,796	8,000	100,796	99,915	881
Other Salaries	1,640		1,640	468	1,172
Supplies and Materials	635		635	585	50
Total Health Services	95,071	8,000	103,071	100,968	2,103
Guidance:					
Salaries of Other Professional Staff	103,439		103,439	102,001	1,438
Supplies and Materials	500		500	181	319
Total Guidance	103,939	-	103,939	102,182	1,757
Improvement of Instruction Services:					
Other Salaries	3,108		3,108		3,108
Salaries of Facilitators, Math & Literacy Coaches	200,596		200,596	198,307	2,289
Other Objects	4,000	250	4,250	4,250	
Total Improvement of Instruction Services	207,704	250	207,954	202,557	5,397
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	127,388	8,000	135,388	134,523	865
Salaries of Secretarial and Clerical Assistants	95,338	6,000	101,338	100,396	942
Other Salaries	215,812	11,000	226,812	226,348	464
Other Purchased Services	16,167	2,270	18,437	10,337	8,100
Supplies and Materials	5,000		5,000	4,919	81
Other Objects	5,405	2,950	8,355	6,891	1,464
Total Support Services – School Administration	465,110	30,220	495,330	483,414	11,916
Security:					
Salaries	84,450	1,000	85,450	84,346	1,104
General Supplies	1,009	(1,000)	9	9	
Total Security	85,459	-	85,459	84,355	1,104
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,300	500	6,800	2,992	3,808
Total Student Transportation Services	6,300	500	6,800	2,992	3,808
Unallocated Benefits:					
Health Benefits	896,810		896,810	896,810	
Total Unallocated Benefits	896,810	-	896,810	896,810	-
Total Undistributed Expenditures	1,996,784	23,970	2,020,754	1,961,751	59,003
Total Expenditures - Current Expense	5,373,730	(5,600)	5,368,130	5,224,758	143,372
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	9,000	(9,000)			
Total Equipment	9,000	(9,000)	-	-	-
Total Expenditures - School Based	5,382,730	(14,600)	5,368,130	5,224,758	143,372

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Roberto Clemente

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 5,376,847	\$ (14,600)	\$ 5,362,247	\$ 5,229,551	\$ (132,696)
	<u>5,376,847</u>	<u>(14,600)</u>	<u>5,362,247</u>	<u>5,229,551</u>	<u>(132,696)</u>
		(5,883)	(5,883)	4,793	10,676
	5,883		5,883	5,883	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,676</u>	<u>\$ 10,676</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 1,002,359	\$ 12,918	\$ 1,015,277	\$ 1,015,277	
Grades 9-12	3,800,478	185,527	3,986,005	3,986,005	
Undistributed Instruction:					
General Supplies	54,552	13,233	67,785	63,585	\$ 4,200
Other Objects	67,572	(20,963)	46,609	36,548	10,061
Total Regular Programs	4,924,961	190,715	5,115,676	5,101,415	14,261
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	156,665	(790)	155,875	155,875	
Other Salaries of Instruction	3,640	7,769	11,409	11,409	
Total Resource Room/Resource Center	160,305	6,979	167,284	167,284	-
Total Special Education	160,305	6,979	167,284	167,284	-
School Sponsored Co-curricular Activities:					
Salaries	84,843	(1,769)	83,074	83,074	
Total School Sponsored Co-curricular Activities	84,843	(1,769)	83,074	83,074	-
School Sponsored Athletics:					
Salaries	182,946	(15,246)	167,700	167,700	
Supplies and Materials	43,149		43,149	42,440	709
Other Objects	13,000		13,000	13,000	
Total School Sponsored Athletics	239,095	(15,246)	223,849	223,140	709
Before/After School Programs:					
Salaries of Teachers	20,054	(1,465)	18,589	18,589	
Total Before/After School Programs	20,054	(1,465)	18,589	18,589	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	-	3,483	3,483	3,483	-
Total Other Supplemental/At-Risk Programs - Instruction	-	3,483	3,483	3,483	-
Total Instruction	5,429,258	182,697	5,611,955	5,596,985	14,970
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	102,751	(1,355)	101,396	101,396	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	73,404	325	73,729	73,729	
Total Attendance and Social Work Services	176,155	(1,030)	175,125	175,125	-
Health Services:					
Salaries	169,100	(12,444)	156,656	156,656	
Other Salaries	2,720	(727)	1,993	1,993	
Supplies and Materials	857		857	803	54
Total Health Services	172,677	(13,171)	159,506	159,452	54

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 389,121	\$ 9,906	\$ 399,027	\$ 399,027	
Other Salaries	3,000	(240)	2,760	2,760	
Supplies and Materials	750	(750)			
Total Guidance	392,871	8,916	401,787	401,787	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	351,447	14,743	366,190	366,190	
Salaries of Other Professional Staff	120,646	4,253	124,899	124,899	
Salaries of Secretarial and Clerical Assistants	26,900	790	27,690	27,690	
Other Salaries	99,288	(1,121)	98,167	98,167	
Salaries of Facilitators, Math & Literacy Coaches	206,248	(3,298)	202,950	202,950	
Total Improvement of Instruction Services	804,529	15,367	819,896	819,896	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	73,785	7,348	81,133	81,133	
Other Objects	3,100	180	3,280	3,280	
Total Educational Media/Library Services	76,885	7,528	84,413	84,413	-
Instructional Staff Training Services:					
Purchased Professional –Education Services		2,800	2,800		\$ 2,800
Total Instructional Staff Training Services	-	2,800	2,800	-	2,800
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	490,074	21,578	511,652	511,652	
Salaries of Secretarial and Clerical Assistants	77,451	(1,138)	76,313	76,313	
Other Salaries	75,671	345	76,016	76,016	
Other Purchased Services	13,571		13,571	10,258	3,313
Supplies and Materials	2,707		2,707	796	1,911
Other Objects	1,848		1,848	1,848	
Total Support Services – School Administration	661,322	20,785	682,107	676,883	5,224
Security:					
Salaries	263,189	2,286	265,475	265,475	
Total Security	263,189	2,286	265,475	265,475	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,000	5,500	13,500	7,625	5,875
Total Student Transportation Services	8,000	5,500	13,500	7,625	5,875
Unallocated Benefits:					
Health Benefits	1,463,217		1,463,217	1,463,217	
Total Unallocated Benefits	1,463,217	-	1,463,217	1,463,217	-
Total Undistributed Expenditures	4,018,845	48,981	4,067,826	4,053,873	13,953
Total Expenditures - Current Expense	9,448,103	231,678	9,679,781	9,650,858	28,923
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	17,143		17,143	17,143	
Total Equipment	17,143	-	17,143	17,143	-
Total Expenditures - School Based	9,465,246	231,678	9,696,924	9,668,001	28,923

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Science High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Financing Sources:					
Transfers In	\$ 9,419,163	\$ 231,678	\$ 9,650,841	\$ 9,645,218	\$ (5,623)
Total Other Financing Sources	<u>9,419,163</u>	<u>231,678</u>	<u>9,650,841</u>	<u>9,645,218</u>	<u>(5,623)</u>
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(46,083)		(46,083)	(22,783)	23,300
Fund Balances, July 1	46,083		46,083	46,083	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,300</u>	<u>\$ 23,300</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: South Seventeenth Street

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 180,294	\$ 7,077	\$ 187,371	\$ 187,371	
Grades 1- 5	916,823	455	917,278	917,278	
Grades 6-8	987,672	25,870	1,013,542	1,013,542	
Undistributed Instruction:					
Other Salaries of Instruction	34,175	42	34,217	34,217	
General Supplies	75,302		75,302	68,926	\$ 6,376
Textbooks	10,548		10,548	5,567	4,981
Other Objects	14,838		14,838	10,979	3,859
Total Regular Programs	2,219,652	33,444	2,253,096	2,237,880	15,216
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	681,951	(57,348)	624,603	624,603	
Other Salaries of Instruction	24,380	19,692	44,072	44,072	
General Supplies	8,125		8,125	6,852	1,273
Textbooks	4,534		4,534	4,366	168
Total Learning and/or Language Disabilities	718,990	(37,656)	681,334	679,893	1,441
Behavioral Disabilities:					
Salaries of Teachers	306,919	2,193	309,112	309,112	
Other Salaries of Instruction	139,117	12,383	151,500	151,500	
Purchased Professional & Educational Services	11,500		11,500	7,500	4,000
General Supplies	23,863		23,863	23,056	807
Total Behavioral Disabilities	481,399	14,576	495,975	491,168	4,807
Resource Room/Resource Center:					
General Supplies	3,000		3,000	2,974	26
Total Resource Room/Resource Center	3,000	-	3,000	2,974	26
Total Special Education	1,203,389	(23,080)	1,180,309	1,174,035	6,274
School Sponsored Co-curricular Activities:					
Salaries	13,484		13,484	13,484	
Purchased Services	1,300		1,300		1,300
Supplies and Materials	2,000		2,000		2,000
Total School Sponsored Co-curricular Activities	16,784	-	16,784	13,484	3,300
School Sponsored Athletics:					
Salaries	9,541	(1,285)	8,256	8,256	
Supplies and Materials	5,000		5,000		5,000
Total School Sponsored Athletics	14,541	(1,285)	13,256	8,256	5,000
Before/After School Programs:					
Salaries of Teachers	61,502	1,913	63,415	63,415	
Total Before/After School Programs	61,502	1,913	63,415	63,415	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	\$ 26,500		\$ 26,500	\$ 19,075	\$ 7,425
Total Alternative Education Programs - Instruction	26,500	-	26,500	19,075	7,425
Total Instruction	3,542,368	\$ 10,992	3,553,360	3,516,145	37,215
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	46,033	204	46,237	46,237	
Total Attendance and Social Work Services	46,033	204	46,237	46,237	-
Health Services:					
Salaries	100,795	2,499	103,294	103,294	
Other Salaries	1,750	1,152	2,902	2,902	
Supplies and Materials	2,002		2,002		2,002
Total Health Services	104,547	3,651	108,198	106,196	2,002
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	65,568	432	66,000	66,000	
Salaries of Secretarial and Clerical Assistants	27,616	810	28,426	28,426	
Salaries of Facilitators, Math & Literacy Coaches	179,153	27,601	206,754	206,754	
Purchased Professional –Education Services	3,750		3,750	850	2,900
Total Improvement of Instruction Services	276,087	28,843	304,930	302,030	2,900
Instructional Staff Training Services:					
Purchased Professional –Education Services	3,875		3,875	3,750	125
Other Purchased Services	2,000		2,000		2,000
Total Instructional Staff Training Services	5,875	-	5,875	3,750	2,125
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	215,434	7,313	222,747	222,747	
Salaries of Secretarial and Clerical Assistants	73,954	2,434	76,388	76,388	
Other Salaries	192,458	(8,947)	183,511	183,511	
Other Purchased Services	23,578		23,578	15,490	8,088
Supplies and Materials	4,000		4,000	2,246	1,754
Other Objects	15,700		15,700	10,868	4,832
Total Support Services – School Administration	525,124	800	525,924	511,250	14,674
Security:					
Salaries	116,881	(44,489)	72,392	23,449	48,943
Total Security	116,881	(44,489)	72,392	23,449	48,943
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,000		16,000	3,481	12,519
Total Student Transportation Services	16,000	-	16,000	3,481	12,519
Unallocated Benefits:					
Health Benefits	833,876		833,876	833,876	
Total Unallocated Benefits	833,876	-	833,876	833,876	-
Total Undistributed Expenditures	1,924,423	(10,991)	1,913,432	1,830,269	83,163
Total Expenditures - Current Expense	5,466,791	1	5,466,792	5,346,414	120,378
Total Expenditures - School Based	5,466,791	1	5,466,792	5,346,414	120,378

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: South Seventeenth Street

Other Financing Sources:

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Transfers In	\$ 5,445,837	\$ 1	\$ 5,445,838	\$ 5,337,345	\$ (108,493)
Total Other Financing Sources	<u>5,445,837</u>	<u>1</u>	<u>5,445,838</u>	<u>5,337,345</u>	<u>(108,493)</u>

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)	(20,954)		(20,954)	(9,069)	11,885
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Fund Balances, July 1

	20,954		20,954	20,954	
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,885</u>	<u>\$ 11,885</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 162,031	\$ (1,205)	\$ 160,826	\$ 160,826	
Grades 1- 5	1,549,636	334,391	1,884,027	1,884,027	
Grades 6-8	798,392	(85,262)	713,130	713,130	
Undistributed Instruction:					
Other Salaries of Instruction	33,612	445	34,057	34,057	
General Supplies	117,810	(8,900)	108,910	13,592	\$ 95,318
Textbooks	11,877		11,877		11,877
Other Objects	28,624		28,624	7,910	20,714
Total Regular Programs	2,701,982	239,469	2,941,451	2,813,542	127,909
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	354,109	(15,968)	338,141	338,141	
Other Salaries of Instruction	79,964	(12,910)	67,054	67,054	
Total Learning and/or Language Disabilities	434,073	(28,878)	405,195	405,195	-
Resource Room/Resource Center:					
Salaries of Teachers	101,078	53,972	155,050	155,050	
Other Salaries of Instruction	1,820	(1,820)			
Total Resource Room/Resource Center	102,898	52,152	155,050	155,050	-
Autism:					
Salaries of Teachers	205,906	63,955	269,861	269,861	
Other Salaries of Instruction	145,042	(5,901)	139,141	139,141	
Total Autism	350,948	58,054	409,002	409,002	-
Total Special Education	887,919	81,328	969,247	969,247	-
Bilingual Education:					
Salaries of Teachers	1,151,438	(149,296)	1,002,142	1,002,142	
Other Salaries of Instruction	55,938	(14,984)	40,954	40,954	
Total Bilingual Education	1,207,376	(164,280)	1,043,096	1,043,096	-
School Sponsored Co-curricular Activities:					
Salaries	26,754	(13,616)	13,138	13,138	
Total School Sponsored Co-curricular Activities	26,754	(13,616)	13,138	13,138	-
School Sponsored Athletics:					
Salaries	17,629	(13,580)	4,049	4,049	
Other Objects	16,095		16,095	9,696	6,399
Total School Sponsored Athletics	33,724	(13,580)	20,144	13,745	6,399
Before/After School Programs:					
Salaries of Teachers	30,180	(18,503)	11,677	11,677	
Other Salaries for Instruction	1,400	(1,400)			
Total Before/After School Programs	31,580	(19,903)	11,677	11,677	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 100,795	\$ 2,618	\$ 103,413	\$ 103,413	
Total Other Supplemental/At-Risk Programs - Instruction	100,795	2,618	103,413	103,413	-
Total Instruction	4,990,130	112,036	5,102,166	4,967,858	\$ 134,308
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	73,394	8,607	82,001	82,001	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	44,232	(2,430)	41,802	41,802	
Total Attendance and Social Work Services	117,626	6,177	123,803	123,803	-
Health Services:					
Salaries	99,004	(1,116)	97,888	97,888	
Other Salaries	2,050	(681)	1,369	1,369	
Supplies and Materials	741		741	736	5
Total Health Services	101,795	(1,797)	99,998	99,993	5
Guidance:					
Salaries of Other Professional Staff	95,123	4,877	100,000	100,000	
Supplies and Materials	1,007		1,007	1,000	7
Total Guidance	96,130	4,877	101,007	101,000	7
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	157,738	(6,587)	151,151	151,151	
Salaries of Secretarial and Clerical Assistants	27,616	810	28,426	28,426	
Salaries of Facilitators, Math & Literacy Coaches	72,167	29,387	101,554	101,554	
Purchased Professional –Education Services	28,928	8,900	37,828	12,015	25,813
Total Improvement of Instruction Services	286,449	32,510	318,959	293,146	25,813
Educational Media/Library Services:					
Supplies and Materials	5,545		5,545		5,545
Total Educational Media/Library Services	5,545	-	5,545	-	5,545
Instructional Staff Training Services:					
Purchased Professional –Education Services	29,003		29,003	250	28,753
Total Instructional Staff Training Services	29,003	-	29,003	250	28,753
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	300,111	(26,722)	273,389	273,389	
Salaries of Secretarial and Clerical Assistants	121,901	(12,694)	109,207	109,207	
Other Salaries	7,280	(5,432)	1,848	1,848	
Other Purchased Services	25,861		25,861	8,544	17,317
Supplies and Materials	63,718		63,718		63,718
Other Objects	7,253		7,253	2,411	4,842
Total Support Services – School Administration	526,124	(44,848)	481,276	395,399	85,877
Security:					
Salaries	112,399	(21,355)	91,044	91,044	
Total Security	112,399	(21,355)	91,044	91,044	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	25,515		25,515	9,280	16,235
Total Student Transportation Services	25,515	-	25,515	9,280	16,235

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: South Street	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Unallocated Benefits:					
Health Benefits	\$ 1,195,747		\$ 1,195,747	\$ 1,195,747	
Total Unallocated Benefits	1,195,747	-	1,195,747	1,195,747	-
Total Undistributed Expenditures	2,496,333	\$ (24,436)	2,471,897	2,309,662	\$ 162,235
Total Expenditures - Current Expense	7,486,463	87,600	7,574,063	7,277,520	296,543
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
School Administration	3,923		3,923	3,923	
Security:	4,500		4,500	2,400	2,100
Total Equipment	8,423	-	8,423	6,323	2,100
Total Expenditures - School Based	7,494,886	87,600	7,582,486	7,283,843	298,643
Other Financing Sources:					
Transfers In	7,459,777	87,600	7,547,377	7,280,794	(266,583)
Total Other Financing Sources	7,459,777	87,600	7,547,377	7,280,794	(266,583)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(35,109)		(35,109)	(3,049)	32,060
Fund Balances, July 1	35,109		35,109	35,109	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 32,060	\$ 32,060

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Speedway Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 249,273	\$ 5,000	\$ 254,273	\$ 252,621	\$ 1,652
Grades 1- 5	1,144,100	(35,000)	1,109,100	1,100,222	8,878
Grades 6-8	1,300,783	(10,000)	1,290,783	1,276,147	14,636
Undistributed Instruction:					
Other Salaries of Instruction	105,792		105,792	105,496	296
General Supplies	89,618	44,439	134,057	100,269	33,788
Textbooks	10,000	(10,000)			
Other Objects	9,428	9,500	18,928	11,993	6,935
Total Regular Programs	2,908,994	3,939	2,912,933	2,846,748	66,185
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	415,454	(85,000)	330,454	310,530	19,924
Other Salaries of Instruction	7,280		7,280	5,367	1,913
Total Learning and/or Language Disabilities	422,734	(85,000)	337,734	315,897	21,837
Multiple Disabilities:					
Salaries of Teachers	100,795	2,000	102,795	102,432	363
Other Salaries of Instruction	65,682		65,682	45,970	19,712
Total Multiple Disabilities	166,477	2,000	168,477	148,402	20,075
Resource Room/Resource Center:					
Salaries of Teachers	264,605	(25,000)	239,605	232,226	7,379
Other Salaries of Instruction	10,720	2,000	12,720	8,977	3,743
General Supplies	58,430	(30,104)	28,326	28,187	139
Textbooks	6,000	(6,000)			
Total Resource Room/Resource Center	339,755	(59,104)	280,651	269,390	11,261
Total Special Education	928,966	(142,104)	786,862	733,689	53,173
School Sponsored Co-curricular Activities:					
Salaries	7,376		7,376		7,376
Total School Sponsored Co-curricular Activities	7,376	-	7,376	-	7,376
School Sponsored Athletics:					
Salaries	4,049		4,049		4,049
Total School Sponsored Athletics	4,049	-	4,049	-	4,049
Before/After School Programs:					
Salaries of Teachers	162,904	(90,200)	72,704	41,267	31,437
Total Before/After School Programs	162,904	(90,200)	72,704	41,267	31,437
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,370	31,000	33,370	31,000	2,370
Total Other Supplemental/At-Risk Programs - Instruction	2,370	31,000	33,370	31,000	2,370
Total Instruction	4,014,659	(197,365)	3,817,294	3,652,704	164,590

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Speedway Avenue

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Specialists	\$ 48,960		\$ 48,960	\$ 48,108	\$ 852
Total Attendance and Social Work Services	48,960	-	48,960	48,108	852
Health Services:					
Salaries	95,467	\$ 5,000	100,467	95,929	4,538
Other Salaries	1,968		1,968	1,961	7
Supplies and Materials	2,215		2,215	2,013	202
Total Health Services	99,650	5,000	104,650	99,903	4,747
Guidance:					
Salaries of Other Professional Staff	103,439		103,439	102,389	1,050
Purchased Professional - Educational Services	10,000	4,466	14,466	7,490	6,976
Supplies and Materials	500	(500)			
Total Guidance	113,939	3,966	117,905	109,879	8,026
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	179,140	(1,000)	178,140	167,762	10,378
Salaries of Secretarial and Clerical Assistants	26,900	1,000	27,900	27,615	285
Salaries of Facilitators, Math & Literacy Coaches	63,596	(5,000)	58,596	47,932	10,664
Purchased Professional –Education Services	15,360	(1,737)	13,623	9,336	4,287
Other Objects	1,550	(1,000)	550		550
Total Improvement of Instruction Services	286,546	(7,737)	278,809	252,645	26,164
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	321,513		321,513	316,951	4,562
Salaries of Secretarial and Clerical Assistants	119,215		119,215	113,651	5,564
Other Salaries	1,152	5,000	6,152	5,969	183
Other Purchased Services	10,313		10,313	9,397	916
Supplies and Materials	1,500	(200)	1,300	1,228	72
Other Objects	1,650	4,002	5,652	5,002	650
Total Support Services – School Administration	455,343	8,802	464,145	452,198	11,947
Security:					
Salaries	162,324	2,000	164,324	164,216	108
General Supplies	2,500	(1,523)	977	977	
Total Security	164,824	477	165,301	165,193	108
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,600	6,963	13,563	9,021	4,542
Total Student Transportation Services	6,600	6,963	13,563	9,021	4,542
Unallocated Benefits:					
Health Benefits	944,011		944,011	944,011	
Total Unallocated Benefits	944,011	-	944,011	944,011	-
Total Undistributed Expenditures	2,119,873	17,471	2,137,344	2,080,958	56,386
Total Expenditures - Current Expense	6,134,532	(179,894)	5,954,638	5,733,662	220,976

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Speedway Avenue

Capital Outlay:

Equipment:

Regular Programs - Instruction:

Kindergarten

\$ 10,000 \$ (10,000)

Grades 1-5

36,000 (5,065) \$ 30,935 \$ 30,935

Grades 6-8

18,335 (18,335)

Special Education - Instruction:

Resource Room/Resource Center

20,000 (706) 19,294 13,780 \$ 5,514

Total Equipment

84,335 (34,106) 50,229 44,715 5,514

Total Expenditures - School Based

6,218,867 (214,000) 6,004,867 5,778,377 226,490

Other Financing Sources:

Transfers In

6,202,282 (214,000) 5,988,282 5,811,786 (176,496)

Total Other Financing Sources

6,202,282 (214,000) 5,988,282 5,811,786 (176,496)

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

(16,585) (16,585) 33,409 49,994

Fund Balances, July 1

16,585 16,585 16,585

Fund Balances, June 30

\$ - \$ - \$ - \$ 49,994 \$ 49,994

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Sussex Avenue

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten	\$ 237,426	\$ (48,110)	\$ 189,316	\$ 189,316	
Grades 1- 5	678,127	37,357	715,484	715,484	
Grades 6-8	638,917	2,824	641,741	641,741	

Undistributed Instruction:

Other Salaries of Instruction	69,547	998	70,545	70,545	
Other Purchased Services	1,200		1,200		\$ 1,200
General Supplies	111,825		111,825	92,666	19,159
Other Objects	28,888	5,000	33,888	26,091	7,797

Total Regular Programs	1,765,930	(1,931)	1,763,999	1,735,843	28,156
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Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers	229,075	12,467	241,542	241,542	
Other Salaries of Instruction	5,460	(5,460)			
General Supplies	3,000	(2,389)	611	611	

Total Resource Room/Resource Center	237,535	4,618	242,153	242,153	-
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Total Special Education	237,535	4,618	242,153	242,153	-
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Bilingual Education:

Salaries of Teachers	326,641	26,535	353,176	353,176	
Other Salaries of Instruction	7,280	118,245	125,525	125,525	
General Supplies	4,000	(774)	3,226	3,226	

Total Bilingual Education	337,921	144,006	481,927	481,927	-
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School Sponsored Co-curricular Activities:

Salaries	15,095	3,716	18,811	18,811	
Supplies and Materials	1,200		1,200		1,200

Total School Sponsored Co-curricular Activities	16,295	3,716	20,011	18,811	1,200
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School Sponsored Athletics:

Salaries	10,128	(2,188)	7,940	7,940	
Supplies and Materials	5,537		5,537	4,455	1,082

Total School Sponsored Athletics	15,665	(2,188)	13,477	12,395	1,082
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Before/After School Programs:

Salaries of Teachers	12,880	(5,325)	7,555	7,555	
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Total Before/After School Programs	12,880	(5,325)	7,555	7,555	-
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Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services	43,430	(7,000)	36,430	28,895	7,535
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Total Other Supplemental/At-Risk Programs - Instruction	43,430	(7,000)	36,430	28,895	7,535
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Total Instruction	2,429,656	135,896	2,565,552	2,527,579	37,973
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Undistributed Expenditures:

Attendance and Social Work Services:

Salaries	102,957	297	103,254	103,254	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	57,827	6	57,833	57,833	
Supplies and Materials	1,000		1,000	782	218

Total Attendance and Social Work Services	161,784	303	162,087	161,869	218
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 103,439	\$ 1,732	\$ 105,171	\$ 105,171	
Other Salaries	1,475	9	1,484	1,484	
Supplies and Materials	1,000		1,000		\$ 1,000
Total Health Services	105,914	1,741	107,655	106,655	1,000
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	27,616	740	28,356	28,356	
Salaries of Facilitators, Math & Literacy Coaches	90,027	42,265	132,292	132,292	
Total Improvement of Instruction Services	117,643	43,005	160,648	160,648	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	2,820		2,820	2,560	260
Total Instructional Staff Training Services	2,820	-	2,820	2,560	260
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	153,612	9,810	163,422	163,422	
Salaries of Secretarial and Clerical Assistants	27,616	1,229	28,845	28,845	
Other Salaries	126,424	9,443	135,867	135,867	
Other Purchased Services	20,995		20,995	14,196	6,799
Supplies and Materials	1,000	(1,000)			
Other Objects	40,550	(29,614)	10,936	7,814	3,122
Total Support Services – School Administration	370,197	(10,132)	360,065	350,144	9,921
Security:					
Salaries	52,726	(18,471)	34,255	34,255	
General Supplies	800	(800)			
Total Security	53,526	(19,271)	34,255	34,255	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	30,414	(5,000)	25,414	20,806	4,608
Total Student Transportation Services	30,414	(5,000)	25,414	20,806	4,608
Unallocated Benefits:					
Health Benefits	637,207		637,207	637,207	
Total Unallocated Benefits	637,207	-	637,207	637,207	-
Total Undistributed Expenditures	1,479,505	10,646	1,490,151	1,474,144	16,007
Total Expenditures - Current Expense	3,909,161	146,542	4,055,703	4,001,723	53,980
Capital Outlay:					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		35,528	35,528	3,390	32,138
Total Equipment	-	35,528	35,528	3,390	32,138
Total Expenditures - School Based	3,909,161	182,070	4,091,231	4,005,113	86,118

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Sussex Avenue

Other Financing Sources:

Transfers In
Total Other Financing Sources

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
\$	3,890,078	\$ 182,070	\$ 4,072,148	\$ 4,024,715	\$ (47,433)
	3,890,078	182,070	4,072,148	4,024,715	(47,433)

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

(19,083) (19,083) 19,602 38,685

Fund Balances, July 1

19,083 19,083 19,083

Fund Balances, June 30

\$ - \$ - \$ - \$ 38,685 \$ 38,685

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Technology High

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,231,099	\$ (20,307)	\$ 3,210,792	\$ 3,210,792	
Undistributed Instruction:					
Purchased Technical Services	2,849		2,849	654	\$ 2,195
General Supplies	189,332	(63,032)	126,300	116,891	9,409
Textbooks		17,419	17,419	16,876	543
Other Objects	45,860	10,000	55,860	52,959	2,901
Total Regular Programs	3,469,140	(55,920)	3,413,220	3,398,172	15,048
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	394,590	(72,525)	322,065	322,065	
Other Salaries of Instruction	146,939	105,595	252,534	252,534	
General Supplies	1,000		1,000	945	55
Total Auditory Impairments	542,529	33,070	575,599	575,544	55
Resource Room/Resource Center:					
Salaries of Teachers	265,290	(19,513)	245,777	245,777	
Other Salaries of Instruction	7,280	(7,280)			
General Supplies	1,000		1,000	965	35
Total Resource Room/Resource Center	273,570	(26,793)	246,777	246,742	35
Total Special Education	816,099	6,277	822,376	822,286	90
School Sponsored Co-curricular Activities:					
Salaries	73,490	4,709	78,199	78,199	
Supplies and Materials	5,000		5,000	5,000	
Total School Sponsored Co-curricular Activities	78,490	4,709	83,199	83,199	-
School Sponsored Athletics:					
Salaries	121,033	(1,639)	119,394	119,394	
Supplies and Materials	15,651	2,450	18,101	7,816	10,285
Other Objects	10,000	(5,000)	5,000	5,000	
Total School Sponsored Athletics	146,684	(4,189)	142,495	132,210	10,285
Before/After School Programs:					
Salaries of Teachers	19,388	6,384	25,772	25,772	
Total Before/After School Programs	19,388	6,384	25,772	25,772	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	26,000	(11,653)	14,347	14,347	
Total Other Supplemental/At-Risk Programs - Instruction	26,000	(11,653)	14,347	14,347	-
Total Instruction	4,555,801	(54,392)	4,501,409	4,475,986	25,423
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	101,649	(1,175)	100,474	100,474	
Salaries of Family Liaisons/Comm Parent Inv. Specialists	49,450	150	49,600	49,600	
Total Attendance and Social Work Services	151,099	(1,025)	150,074	150,074	-

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Technology High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 99,288	\$ (1,121)	\$ 98,167	\$ 98,167	
Supplies and Materials	600		600	40	\$ 560
Total Health Services	99,888	(1,121)	98,767	98,207	560
Guidance:					
Salaries of Other Professional Staff	269,362	(1,041)	268,321	268,321	
Supplies and Materials	500		500		500
Total Guidance	269,862	(1,041)	268,821	268,321	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	259,321	4,147	263,468	263,468	
Other Salaries	73,604	47,922	121,526	121,526	
Salaries of Facilitators, Math & Literacy Coaches		1,394	1,394	1,394	
Total Improvement of Instruction Services	332,925	53,463	386,388	386,388	-
Instructional Staff Training Services:					
Purchased Professional –Education Services		5,000	5,000		5,000
Total Instructional Staff Training Services	-	5,000	5,000	-	5,000
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	390,455	7,537	397,992	397,992	
Salaries of Secretarial and Clerical Assistants	117,088	520	117,608	117,608	
Other Salaries	4,620	(4,620)			
Other Purchased Services	23,829		23,829	18,080	5,749
Supplies and Materials	16,920	(3,157)	13,763	13,761	2
Other Objects	12,183	(3,250)	8,933	7,339	1,594
Total Support Services – School Administration	565,095	(2,970)	562,125	554,780	7,345
Security:					
Salaries	260,725	6,990	267,715	267,715	
Total Security	260,725	6,990	267,715	267,715	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,429	7,550	23,979	19,111	4,868
Total Student Transportation Services	16,429	7,550	23,979	19,111	4,868
Unallocated Benefits:					
Health Benefits	1,187,880		1,187,880	1,187,880	
Total Unallocated Benefits	1,187,880	-	1,187,880	1,187,880	-
Total Undistributed Expenditures	2,883,903	66,846	2,950,749	2,932,476	18,273
Total Expenditures - Current Expense	7,439,704	12,454	7,452,158	7,408,462	43,696
Capital Outlay:					
Equipment:					
Regular Programs - Instruction: Grades 9-12		35,016	35,016	35,016	
Total Equipment	-	35,016	35,016	35,016	-
Total Expenditures - School Based	7,439,704	47,470	7,487,174	7,443,478	43,696

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Technology High

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 7,421,356	\$ 47,470	\$ 7,468,826	\$ 7,453,793	\$ (15,033)
	<u>7,421,356</u>	<u>47,470</u>	<u>7,468,826</u>	<u>7,453,793</u>	<u>(15,033)</u>
		(18,348)	(18,348)	10,315	28,663
	18,348		18,348	18,348	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,663</u>	<u>\$ 28,663</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 171,943	\$ 5,000	\$ 176,943	\$ 174,908	\$ 2,035
Grades 1- 5	1,486,798	(43,552)	1,443,246	1,427,973	15,273
Grades 6-8	590,780	(9,288)	581,492	492,635	88,857
Undistributed Instruction:					
Other Salaries of Instruction	65,509	1,000	66,509	66,212	297
General Supplies	15,000	3,235	18,235	17,989	246
Textbooks	4,000	(4,000)			
Other Objects	5,267		5,267	4,449	818
Total Regular Programs	2,339,297	(47,605)	2,291,692	2,184,166	107,526
Instruction - Special Education:					
Cognitive - Mild:					
Other Salaries of Instruction	3,640	13,000	16,640	15,723	917
Total Cognitive - Mild	3,640	13,000	16,640	15,723	917
Learning and/or Language Disabilities:					
Other Salaries of Instruction	5,460		5,460	2,800	2,660
Total Learning and/or Language Disabilities	5,460	-	5,460	2,800	2,660
Behavioral Disabilities:					
Other Salaries of Instruction	5,796	3,000	8,796	8,089	707
General Supplies	10,041	(9)	10,032	9,985	47
Other Objects	2,000		2,000	2,000	
Total Behavioral Disabilities	17,837	2,991	20,828	20,074	754
Multiple Disabilities:					
Salaries of Teachers	277,345	14,000	291,345	289,789	1,556
Other Salaries of Instruction	2,940	2,000	4,940	2,857	2,083
General Supplies	20,217	(16,157)	4,060	2,342	1,718
Other Objects	4,561		4,561	3,844	717
Total Multiple Disabilities	305,063	(157)	304,906	298,832	6,074
Resource Room/Resource Center:					
Salaries of Teachers	284,111	8,000	292,111	291,431	680
Other Salaries of Instruction	7,280		7,280	140	7,140
General Supplies	2,396	(6)	2,390	2,390	
Total Resource Room/Resource Center	293,787	7,994	301,781	293,961	7,820
Autism:					
Salaries of Teachers	684,933	(73,212)	611,721	608,200	3,521
Other Salaries of Instruction	47,223	7,500	54,723	51,481	3,242
General Supplies	21,814		21,814	19,397	2,417
Other Objects	4,000		4,000	3,993	7
Total Autism	757,970	(65,712)	692,258	683,071	9,187
Total Special Education	1,383,757	(41,884)	1,341,873	1,314,461	27,412

Newark Board of Education
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
School Sponsored Co-curricular Activities:					
Salaries	\$ 25,810	\$ 2,000	\$ 27,810	\$ 26,914	\$ 896
Supplies and Materials	3,600		3,600	3,599	1
Total School Sponsored Co-curricular Activities	29,410	2,000	31,410	30,513	897
School Sponsored Athletics:					
Salaries	8,098	2,000	10,098	9,730	368
Supplies and Materials	2,940		2,940	2,525	415
Total School Sponsored Athletics	11,038	2,000	13,038	12,255	783
Before/After School Programs:					
Salaries of Teachers	22,990		22,990	16,740	6,250
Other Salaries for Instruction	6,120	3,000	9,120	8,310	810
Total Before/After School Programs	29,110	3,000	32,110	25,050	7,060
Total Instruction	3,792,612	(82,489)	3,710,123	3,566,445	143,678
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	155,228		155,228	154,458	770
Salaries of Family Liaisons/Comm Parent Inv. Specialists	45,227	1,000	46,227	45,414	813
Supplies and Materials	1,497		1,497	499	998
Total Attendance and Social Work Services	201,952	1,000	202,952	200,371	2,581
Health Services:					
Salaries	97,216		97,216	96,012	1,204
Other Salaries	1,640	(1,000)	640		640
Supplies and Materials	1,247	(13)	1,234	1,211	23
Total Health Services	100,103	(1,013)	99,090	97,223	1,867
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	162,235	7,000	169,235	168,311	924
Salaries of Secretarial and Clerical Assistants	26,900	1,000	27,900	27,682	218
Salaries of Facilitators, Math & Literacy Coaches	98,979		98,979	98,128	851
Other Objects	1,700		1,700	1,700	
Total Improvement of Instruction Services	289,814	8,000	297,814	295,821	1,993
Educational Media/Library Services:					
Other Objects	1,850	(1,200)	650	650	
Total Educational Media/Library Services	1,850	(1,200)	650	650	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	5,175	18,000	23,175	22,500	675
Other Objects	1,850	(1,850)			
Total Instructional Staff Training Services	7,025	16,150	23,175	22,500	675
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	300,862	14,000	314,862	314,288	574
Salaries of Secretarial and Clerical Assistants	167,562		167,562	164,829	2,733
Other Salaries		2,000	2,000	1,420	580
Other Purchased Services	27,261		27,261	13,100	14,161
Supplies and Materials	4,000		4,000	3,625	375
Other Objects	5,274		5,274	4,874	400
Total Support Services – School Administration	504,959	16,000	520,959	502,136	18,823

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Security:					
Salaries	\$ 94,469		\$ 94,469	\$ 65,334	\$ 29,135
Total Security	94,469	-	94,469	65,334	29,135
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	15,212		15,212	12,607	2,605
Total Student Transportation Services	15,212	-	15,212	12,607	2,605
Unallocated Benefits:					
Health Benefits	1,085,613		1,085,613	1,085,613	
Total Unallocated Benefits	1,085,613	-	1,085,613	1,085,613	-
Total Undistributed Expenditures	2,300,997	\$ 38,937	2,339,934	2,282,255	57,679
Total Expenditures - Current Expense	6,093,609	(43,552)	6,050,057	5,848,700	201,357
Total Expenditures - School Based	6,093,609	(43,552)	6,050,057	5,848,700	201,357
Other Financing Sources:					
Transfers In	6,080,157	(43,552)	6,036,605	5,838,332	(198,273)
Total Other Financing Sources	6,080,157	(43,552)	6,036,605	5,838,332	(198,273)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(13,452)		(13,452)	(10,368)	3,084
Fund Balances, July 1	13,452		13,452	13,452	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 3,084	\$ 3,084

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: University High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

\$ 56,369 \$ 16,500 \$ 72,869 \$ 71,837 \$ 1,032

Grades 9-12

2,818,725 27,798 2,846,523 2,845,788 735

Undistributed Instruction:

General Supplies

62,155 9,641 71,796 64,833 6,963

Textbooks

10,246 10,246 10,243 3

Other Objects

1,869 1,869 1,869

Total Regular Programs

2,949,364 53,939 3,003,303 2,992,701 10,602

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

228,270 (90,000) 138,270 134,218 4,052

Other Salaries of Instruction

3,640 (2,000) 1,640 1,640

Total Learning and/or Language Disabilities

231,910 (92,000) 139,910 134,218 5,692

Resource Room/Resource Center:

Salaries of Teachers

156,399 48,202 204,601 200,319 4,282

Other Salaries of Instruction

1,820 1,820 1,820

Total Resource Room/Resource Center

158,219 48,202 206,421 200,319 6,102

Total Special Education

390,129 (43,798) 346,331 334,537 11,794

School Sponsored Co-curricular Activities:

Salaries

52,678 (10,640) 42,038 41,880 158

Supplies and Materials

19,000 (9,000) 10,000 9,220 780

Total School Sponsored Co-curricular Activities

71,678 (19,640) 52,038 51,100 938

School Sponsored Athletics:

Salaries

124,664 3,500 128,164 127,875 289

Supplies and Materials

27,954 (6,000) 21,954 16,741 5,213

Other Objects

15,000 15,000 15,000

Total School Sponsored Athletics

152,618 12,500 165,118 159,616 5,502

Before/After School Programs:

Salaries of Teachers

29,488 29,488 23,018 6,470

Total Before/After School Programs

29,488 - 29,488 23,018 6,470

Total Instruction

3,593,277 3,001 3,596,278 3,560,972 35,306

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

91,580 91,580 90,088 1,492

Total Attendance and Social Work Services

- 91,580 91,580 90,088 1,492

Health Services:

Salaries

107,301 (27,000) 80,301 77,984 2,317

Other Salaries

1,640 1,640 3,280 2,449 831

Supplies and Materials

1,000 1,000 893 107

Total Health Services

109,941 (25,360) 84,581 81,326 3,255

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: University High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Guidance:					
Salaries of Other Professional Staff	\$ 270,891	\$ 5,500	\$ 276,391	\$ 275,942	\$ 449
Other Salaries	1,520		1,520		1,520
Supplies and Materials	1,038		1,038	918	120
Other Objects	3,810	(90)	3,720	1,920	1,800
Total Guidance	277,259	5,410	282,669	278,780	3,889
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	168,229	9,500	177,729	177,592	137
Salaries of Other Professional Staff	81,679	5,000	86,679	86,429	250
Other Salaries	53,450	(23,000)	30,450	29,097	1,353
Total Improvement of Instruction Services	303,358	(8,500)	294,858	293,118	1,740
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	299,363	16,000	315,363	314,718	645
Salaries of Secretarial and Clerical Assistants	148,190	500	148,690	148,582	108
Other Salaries	177,146	7,000	184,146	183,116	1,030
Other Purchased Services	27,338		27,338	22,835	4,503
Supplies and Materials	13,633		13,633	13,313	320
Other Objects	11,888	450	12,338	7,453	4,885
Total Support Services – School Administration	677,558	23,950	701,508	690,017	11,491
Security:					
Salaries	206,027	4,000	210,027	209,806	221
General Supplies	3,430		3,430	3,357	73
Total Security	209,457	4,000	213,457	213,163	294
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	19,217		19,217	11,632	7,585
Total Student Transportation Services	19,217	-	19,217	11,632	7,585
Unallocated Benefits:					
Health Benefits	999,078		999,078	999,078	
Total Unallocated Benefits	999,078	-	999,078	999,078	-
Total Undistributed Expenditures	2,595,868	91,080	2,686,948	2,657,202	29,746
Total Expenditures - Current Expense	6,189,145	94,081	6,283,226	6,218,174	65,052
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	21,500		21,500	19,140	2,360
Total Equipment	21,500	-	21,500	19,140	2,360
Total Expenditures - School Based	6,210,645	94,081	6,304,726	6,237,314	67,412
Other Financing Sources:					
Transfers In	6,187,609	94,081	6,281,690	6,228,542	(53,148)
Total Other Financing Sources	6,187,609	94,081	6,281,690	6,228,542	(53,148)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(23,036)		(23,036)	(8,772)	14,264
Fund Balances, July 1	23,036		23,036	23,036	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 14,264	\$ 14,264

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Weequahic High

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

	\$ 2,278,981	\$	55,000	\$	2,333,981	\$	2,322,024	\$	11,957
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Undistributed Instruction:

Other Purchased Services

	3,660		3,660		3,660		3,660		3,660
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General Supplies

	35,807	8,292	44,099	35,147	8,952
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Textbooks

	10,000	(6,890)	3,110	2,610	500
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Total Regular Programs

	2,328,448	56,402	2,384,850	2,359,781	25,069
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Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers

	433,096	(70,000)	363,096	356,598	6,498
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Other Salaries of Instruction

	9,100		9,100		9,100
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General Supplies

	400	(39)	361	361	
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Total Cognitive - Mild

	442,596	(70,039)	372,557	356,959	15,598
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Learning and/or Language Disabilities:

Salaries of Teachers

	106,372	3,000	109,372	108,866	506
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Other Salaries of Instruction

	1,820		1,820		1,820
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General Supplies

	400	(29)	371	371	
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Total Learning and/or Language Disabilities

	108,592	2,971	111,563	109,237	2,326
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Resource Room/Resource Center:

Salaries of Teachers

	196,793		196,793	194,569	2,224
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Other Salaries of Instruction

	3,640		3,640	140	3,500
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Total Resource Room/Resource Center

	200,433	-	200,433	194,709	5,724
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Total Special Education

	751,621	(67,068)	684,553	660,905	23,648
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School Sponsored Co-curricular Activities:

Salaries

	39,177	3,000	42,177	41,243	934
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Total School Sponsored Co-curricular Activities

	39,177	3,000	42,177	41,243	934
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School Sponsored Athletics:

Salaries

	140,719	8,000	148,719	148,581	138
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Supplies and Materials

	10,404	27,210	37,614	32,548	5,066
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Other Objects

	20,000		20,000	20,000	
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Total School Sponsored Athletics

	171,123	35,210	206,333	201,129	5,204
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Before/After School Programs:

Salaries of Teachers

	10,065		10,065	5,012	5,053
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Total Before/After School Programs

	10,065	-	10,065	5,012	5,053
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Total Instruction

	3,300,434	27,544	3,327,978	3,268,070	59,908
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Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

	176,560	(70,000)	106,560	99,768	6,792
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Total Attendance and Social Work Services

	176,560	(70,000)	106,560	99,768	6,792
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Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Weequahic High	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Health Services:					
Salaries	\$ 97,216	\$ 1,000	\$ 98,216	\$ 98,166	\$ 50
Other Salaries	2,132		2,132	1,373	759
Supplies and Materials	1,249	(646)	603	592	11
Total Health Services	100,597	354	100,951	100,131	820
Guidance:					
Salaries of Other Professional Staff	101,649	97,000	198,649	197,691	958
Other Salaries	7,640		7,640	4,825	2,815
Total Guidance	109,289	97,000	206,289	202,516	3,773
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	177,221	30,004	207,225	187,278	19,947
Salaries of Secretarial and Clerical Assistants	53,513		53,513	46,680	6,833
Other Salaries	96,933		96,933	95,864	1,069
Salaries of Facilitators, Math & Literacy Coaches	193,151	11,000	204,151	203,404	747
Total Improvement of Instruction Services	520,818	41,004	561,822	533,226	28,596
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	323,340	36,103	359,443	346,171	13,272
Salaries of Secretarial and Clerical Assistants	197,845	(15,000)	182,845	173,599	9,246
Other Salaries	80,351	(25,000)	55,351	39,123	16,228
Other Purchased Services	34,573	(18,210)	16,363	4,986	11,377
Other Objects	8,764	1,600	10,364	7,171	3,193
Total Support Services – School Administration	644,873	(20,507)	624,366	571,050	53,316
Security:					
Salaries	263,830		263,830	249,516	14,314
General Supplies	1,650	(690)	960	960	
Total Security	265,480	(690)	264,790	250,476	14,314
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,700		10,700	6,944	3,756
Total Student Transportation Services	10,700	-	10,700	6,944	3,756
Unallocated Benefits:					
Health Benefits	818,143		818,143	818,143	
Total Unallocated Benefits	818,143	-	818,143	818,143	-
Total Undistributed Expenditures	2,646,460	47,161	2,693,621	2,582,254	111,367
Total Expenditures - Current Expense	5,946,894	74,705	6,021,599	5,850,324	171,275
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	24,605	(10,599)	14,006	14,006	
Total Equipment	24,605	(10,599)	14,006	14,006	-
Total Expenditures - School Based	5,971,499	64,106	6,035,605	5,864,330	171,275

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Weequahic High

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
	\$ 5,965,994	\$ 64,106	\$ 6,030,100	\$ 5,871,952	\$ (158,148)
	<u>5,965,994</u>	<u>64,106</u>	<u>6,030,100</u>	<u>5,871,952</u>	<u>(158,148)</u>
	(5,505)		(5,505)	7,622	13,127
	5,505		5,505	5,505	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,127</u>	<u>\$ 13,127</u>

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: West Side Campus

Expense

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

Grades 9-12

Undistributed Instruction:

Other Purchased Services

General Supplies

Textbooks

Other Objects

Total Regular Programs

Instruction - Special Education:

Resource Room/Resource Center:

Salaries of Teachers

Other Salaries of Instruction

Total Resource Room/Resource Center

Total Special Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Supplies and Materials

Other Objects

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

Total Other Supplemental/At-Risk Programs - Instruction

Total Instruction

Undistributed Expenditures:

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Specialists

Other Purchased Services

Total Attendance and Social Work Services

Health Services:

Salaries

Other Salaries

Supplies and Materials

Total Health Services

Guidance:

Salaries of Other Professional Staff

Other Salaries

Total Guidance

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

Salaries of Other Professional Staff

Salaries of Secretarial and Clerical Assistants

Other Salaries

Salaries of Facilitators, Math & Literacy Coaches

Other Objects

Total Improvement of Instruction Services

	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 2,640,252	\$ (340,000)	\$ 2,300,252	\$ 2,297,150	\$ 3,102
Grades 9-12	1,055,690	258,000	1,313,690	1,312,396	1,294
Undistributed Instruction:					
Other Purchased Services	4,600		4,600		4,600
General Supplies	60,304	570	60,874	52,820	8,054
Textbooks	38,300	(20,623)	17,677	17,593	84
Other Objects	1,500		1,500	771	729
Total Regular Programs	3,800,646	(102,053)	3,698,593	3,680,730	17,863
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	648,559	(42,500)	606,059	605,758	301
Other Salaries of Instruction	14,560	(10,000)	4,560		4,560
Total Resource Room/Resource Center	663,119	(52,500)	610,619	605,758	4,861
Total Special Education	663,119	(52,500)	610,619	605,758	4,861
School Sponsored Co-curricular Activities:					
Salaries	35,556		35,556	32,420	3,136
Total School Sponsored Co-curricular Activities	35,556	-	35,556	32,420	3,136
School Sponsored Athletics:					
Salaries	128,485	6,000	134,485	134,361	124
Supplies and Materials	36,805	(14,130)	22,675	18,411	4,264
Other Objects	13,000	13,000	13,000	13,000	
Total School Sponsored Athletics	165,290	4,870	170,160	165,772	4,388
Before/After School Programs:					
Salaries of Teachers	27,750	34,500	62,250	61,639	611
Total Before/After School Programs	27,750	34,500	62,250	61,639	611
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services		80,500	80,500	58,836	21,664
Total Other Supplemental/At-Risk Programs - Instruction	-	80,500	80,500	58,836	21,664
Total Instruction	4,692,361	(34,683)	4,657,678	4,605,155	52,523
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	184,836	13,000	197,836	197,770	66
Salaries of Family Liaisons/Comm Parent Inv. Specialists	36,860	500	37,360	37,032	328
Other Purchased Services	12,000	(7,500)	4,500		4,500
Total Attendance and Social Work Services	233,696	6,000	239,696	234,802	4,894
Health Services:					
Salaries	97,216		97,216	96,141	1,075
Other Salaries	2,000		2,000	1,352	648
Supplies and Materials	4,000	(3,298)	702	702	
Total Health Services	103,216	(3,298)	99,918	98,195	1,723
Guidance:					
Salaries of Other Professional Staff	198,008	3,500	201,508	201,082	426
Other Salaries	99,577		99,577	98,262	1,315
Total Guidance	297,585	3,500	301,085	299,344	1,741
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	266,395		266,395	265,638	757
Salaries of Other Professional Staff	99,664	6,000	105,664	105,096	568
Salaries of Secretarial and Clerical Assistants	27,616	1,000	28,616	28,421	195
Other Salaries	97,216		97,216	96,127	1,089
Salaries of Facilitators, Math & Literacy Coaches	206,602	6,000	212,602	211,965	637
Other Objects	3,000	4,000	7,000	6,738	262
Total Improvement of Instruction Services	700,493	17,000	717,493	713,985	3,508

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: West Side Campus	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 15,800	\$ 4,040	\$ 19,840		\$ 19,840
Total Instructional Staff Training Services	15,800	4,040	19,840	-	19,840
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	412,514		412,514	\$ 406,909	5,605
Salaries of Secretarial and Clerical Assistants	327,937	27,000	354,937	328,206	26,731
Other Salaries	253,596	(27,000)	226,596	220,363	6,233
Other Purchased Services	25,500	2,890	28,390	446	27,944
Other Objects	3,000		3,000	2,899	101
Total Support Services – School Administration	1,022,547	2,890	1,025,437	958,823	66,614
Security:					
Salaries	324,282	52,000	376,282	374,756	1,526
General Supplies	1,600		1,600		1,600
Total Security	325,882	52,000	377,882	374,756	3,126
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	9,000	4,428	13,428		13,428
Total Student Transportation Services	9,000	4,428	13,428	-	13,428
Unallocated Benefits:					
Health Benefits	1,526,151		1,526,151	1,526,151	
Total Unallocated Benefits	1,526,151	-	1,526,151	1,526,151	-
Total Undistributed Expenditures	4,234,370	86,560	4,320,930	4,206,056	114,874
Total Expenditures - Current Expense	8,926,731	51,877	8,978,608	8,811,211	167,397
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	4,000	16,623	20,623	20,623	
Total Equipment	4,000	16,623	20,623	20,623	-
Total Expenditures - School Based	8,930,731	68,500	8,999,231	8,831,834	167,397
Other Financing Sources:					
Transfers In	8,930,731	68,500	8,999,231	8,873,611	(125,620)
Total Other Financing Sources	8,930,731	68,500	8,999,231	8,873,611	(125,620)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)				41,777	41,777
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 41,777	\$ 41,777

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Expense					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 656,204	\$ (20,000)	\$ 636,204	\$ 614,864	\$ 21,340
Grades 1- 5	1,566,600	224,404	1,791,004	1,788,328	2,676
Grades 6-8	1,302,578	(30,000)	1,272,578	1,270,630	1,948
Undistributed Instruction:					
Other Salaries of Instruction	210,443		210,443	206,058	4,385
Other Purchased Services	5,061		5,061	626	4,435
General Supplies	228,588	(36,000)	192,588	164,863	27,725
Textbooks	12,700		12,700		12,700
Other Objects	17,002		17,002	11,557	5,445
Total Regular Programs	3,999,176	138,404	4,137,580	4,056,926	80,654
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	138,624	5,000	143,624	143,336	288
Other Salaries of Instruction	3,640		3,640		3,640
Total Learning and/or Language Disabilities	142,264	5,000	147,264	143,336	3,928
Resource Room/Resource Center:					
Salaries of Teachers	713,343	(123,202)	590,141	579,730	10,411
Other Salaries of Instruction	14,560		14,560	1,240	13,320
General Supplies	22,850		22,850	14,990	7,860
Textbooks	4,000		4,000		4,000
Other Objects	1,000		1,000		1,000
Total Resource Room/Resource Center	755,753	(123,202)	632,551	595,960	36,591
Total Special Education	898,017	(118,202)	779,815	739,296	40,519
Bilingual Education:					
Salaries of Teachers	1,379,209	(120,000)	1,259,209	1,253,592	5,617
Other Salaries of Instruction	92,010		92,010	72,306	19,704
General Supplies	16,000		16,000	5,885	10,115
Textbooks	7,500		7,500		7,500
Total Bilingual Education	1,494,719	(120,000)	1,374,719	1,331,783	42,936
School Sponsored Co-curricular Activities:					
Salaries	31,797		31,797	30,068	1,729
Supplies and Materials	32,784	(14,500)	18,284	14,922	3,362
Other Objects	1,500	(1,500)			
Total School Sponsored Co-curricular Activities	66,081	(16,000)	50,081	44,990	5,091
School Sponsored Athletics:					
Salaries	9,541	5,000	14,541	13,590	951
Supplies and Materials	11,500		11,500	2,080	9,420
Total School Sponsored Athletics	21,041	5,000	26,041	15,670	10,371
Before/After School Programs:					
Salaries of Teachers	62,945		62,945	36,858	26,087
Other Salaries for Instruction	12,000	(1,000)	11,000	5,250	5,750
Total Before/After School Programs	74,945	(1,000)	73,945	42,108	31,837

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	\$ 100,795	\$ 1,000	\$ 101,795	\$ 101,665	\$ 130
Total Other Supplemental/At-Risk Programs - Instruction	100,795	1,000	101,795	101,665	130
Total Instruction	6,654,774	(110,798)	6,543,976	6,332,438	211,538
Undistributed Expenditures:					
Attendance and Social Work Services:					
Salaries	68,725	5,000	73,725	73,005	720
Salaries of Family Liaisons/Comm Parent Inv. Specialists	40,000	(40,000)			
Supplies and Materials	1,000		1,000	798	202
Total Attendance and Social Work Services	109,725	(35,000)	74,725	73,803	922
Health Services:					
Salaries	195,937	(50,000)	145,937	129,581	16,356
Other Salaries	1,640		1,640	449	1,191
Supplies and Materials	2,788		2,788	1,440	1,348
Total Health Services	200,365	(50,000)	150,365	131,470	18,895
Guidance:					
Salaries of Other Professional Staff	99,004	(17,000)	82,004	58,498	23,506
Supplies and Materials	2,015		2,015	1,966	49
Total Guidance	101,019	(17,000)	84,019	60,464	23,555
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	141,252	11,000	152,252	151,423	829
Salaries of Secretarial and Clerical Assistants	53,800	2,000	55,800	55,371	429
Salaries of Facilitators, Math & Literacy Coaches	136,430	10,000	146,430	144,504	1,926
Purchased Professional –Education Services	7,000		7,000		7,000
Supplies and Materials	9,000		9,000	5,925	3,075
Other Objects	12,925		12,925	11,564	1,361
Total Improvement of Instruction Services	360,407	23,000	383,407	368,787	14,620
Educational Media/Library Services:					
Salaries of Other Professional Staff	107,301		107,301	106,000	1,301
Supplies and Materials	4,000		4,000	2,854	1,146
Total Educational Media/Library Services	111,301	-	111,301	108,854	2,447
Instructional Staff Training Services:					
Purchased Professional –Education Services	15,000		15,000	9,100	5,900
Supplies and Materials	3,800		3,800		3,800
Total Instructional Staff Training Services	18,800	-	18,800	9,100	9,700
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	298,617	16,000	314,617	313,973	644
Salaries of Secretarial and Clerical Assistants	97,660		97,660	95,132	2,528
Other Salaries	73,190	1,000	74,190	72,229	1,961
Other Purchased Services	30,146		30,146	12,812	17,334
Supplies and Materials	51,919		51,919	46,595	5,324
Other Objects	11,010		11,010	6,479	4,531
Total Support Services – School Administration	562,542	17,000	579,542	547,220	32,322

Newark Board of Education
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2019

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Actual	Final to Actual
Security:					
Salaries	\$ 136,767	\$ (10,000)	\$ 126,767	\$ 117,354	\$ 9,413
General Supplies	3,000		3,000		3,000
Total Security	139,767	(10,000)	129,767	117,354	12,413
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	25,871	1,500	27,371	22,066	5,305
Total Student Transportation Services	25,871	1,500	27,371	22,066	5,305
Unallocated Benefits:					
Health Benefits	1,526,151		1,526,151	1,526,151	
Total Unallocated Benefits	1,526,151	-	1,526,151	1,526,151	-
Total Undistributed Expenditures	3,155,948	(70,500)	3,085,448	2,965,269	120,179
Total Expenditures - Current Expense	9,810,722	(181,298)	9,629,424	9,297,707	331,717
Capital Outlay:					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	8,000	50,500	58,500	55,380	3,120
Total Equipment	8,000	50,500	58,500	55,380	3,120
Total Expenditures - School Based	9,818,722	(130,798)	9,687,924	9,353,087	334,837
Other Financing Sources:					
Transfers In	9,795,435	(130,798)	9,664,637	9,364,374	(300,263)
Total Other Financing Sources	9,795,435	(130,798)	9,664,637	9,364,374	(300,263)
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)	(23,287)		(23,287)	11,287	34,574
Fund Balances, July 1	23,287		23,287	23,287	
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ 34,574	\$ 34,574

Special Revenue Fund

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2019

	Title I Part A	Title I Part A Reallocation	Title I SIA Part A	Title II Part A	Title III	Title III Immigrant	Title IV	IDEA Part B	IDEA Preschool	Headstart
REVENUES										
Local sources										
State sources										
Federal sources										
Total revenues	\$ 22,874,611	\$ 248,097	\$ 3,032,882	\$ 2,208,411	\$ 899,640	\$ 354,594	\$ 1,115,228	\$ 10,229,686	\$ 531,921	\$ 7,898,976
EXPENDITURES										
Instruction:										
Salaries of teachers	\$ 20,612							\$ 986,568	\$ 116,534	\$ 2,101,354
Other salaries for instruction	3,040,305		\$ 111,390	\$ 209,617	\$ 2,960			404,621		1,580,736
Purchased prof. and technical services	251,645		67,996							
Purchased prof. and educational services	466,040		75,175							
Other purchased services										
General supplies	1,905,590	\$ 33,055	1,355,367	\$ 14,413	219,007	290,921	\$ 300,695	206,105	21,524	4,402
Textbooks										
Other objects	4,529	70,715	45,682				15,000	3,260		20,464
Total instruction	5,688,721	103,770	1,655,610	14,413	428,624	293,881	315,695	1,600,554	138,058	3,706,956
Support services:										
Salaries of supervisors of instruction	214,248									39,900
Salaries of program directors	166,723									149,215
Salaries of other professional staff	4,535		477,112	341,038				1,389,188		433,083
Salaries of secretarial and clerical asst.	64,771									108,705
Other salaries	211,019							2,097,032		795,627
Salaries of drop-out prevention officer/coordinators							58,085			
Salaries of family - parent liason							47,570			520,855
Salaries of Community/School/ Social Services Coordinators										297,331
Salaries of master teachers	328,484				296,242			157,381		
Personal services - employee benefits	528,853		260,974	134,728	145,802	226	46,403	1,913,652	67,781	707,990
Purchased professional and technical services										
Purchased professional-educational services	3,169,948	113,152	521,764	260,700	20,998	29,116	601,173	3,028,736	326,082	3,000
Other Purchased Professional - Education Services										113,845
Purchased educational services - contracted Pre-K										
Purchased educational services - Head Start										
Other purchased professional services										26,238
Rentals										
Contr. Services - transportation	13,127	26,316	27,467				412	16,866		
Cleaning, repair and maintenance services										614,888
Communications/Telephone										
Travel	4,497	4,859								7,004
Miscellaneous Purchases										
Supplies and materials	25,170		72,321	26,740	4,423	31,371	36,271			114,976
Energy										110,000
Other objects	281,279		17,634		3,551		9,619			110,396
Total support services	5,012,654	144,327	1,377,272	763,206	471,016	60,713	799,533	8,602,855	393,863	4,153,053
Facilities acquisition and construction services:										
Instructional equipment								26,277		38,967
Noninstructional equipment										
Total facilities acquisition and construction services								26,277		38,967
Contribution to Charter Schools										
Contribution to school based budgets	12,173,236			1,430,792						
Total expenditures	\$ 22,874,611	\$ 248,097	\$ 3,032,882	\$ 2,208,411	\$ 899,640	\$ 354,594	\$ 1,115,228	\$ 10,229,686	\$ 531,921	\$ 7,898,976
(Deficiency) of revenues (under) expenditures										
Other financing sources:										
General fund contribution to Preschool education										
Total other financing sources										
Total net changes in fund balance										
Fund balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2019

	Child and Adult Care Food Program	Carl Perkins Occupational	Advanced Computer Science	21st Century Community Learning Center	Cohort 4R School Improvement Grant	The Center for Disease Control HIV Prevention	Preschool Education Aid	Non Public Textbooks	Non Public Tech Initiative	Non Public Nursing 2018/19	Non Public Security 2018/19
REVENUES											
Local sources											
State sources			\$ 4,411				\$ 95,150,943		\$ 70,779	\$ 200,208	\$ 241,904
Federal sources	\$ 3,799,992	\$ 390,552		\$ 487,633	\$ 5,616,745	\$ 254,991					
Total revenues	\$ 3,799,992	\$ 390,552	\$ 4,411	\$ 487,633	\$ 5,616,745	\$ 254,991	\$ 95,150,943	\$ 99,571	\$ 70,779	\$ 200,208	\$ 241,904
EXPENDITURES											
Instruction:											
Salaries of teachers							\$ 9,695,063				
Other salaries for instruction	\$ 779,000	\$ 23,391		\$ 176,409	\$ 339,680	\$ 1,313	4,503,813				
Purchased prof. and technical services		13,312		92,307							
Purchased prof. and educational services					593,584						
Other purchased services		845			12,100						
General supplies		244,828		7,186	322,265	9,957	415,571		\$ 68,154		
Textbooks							\$ 99,571				
Other objects				450	31,980		50,106				
Total instruction	779,000	282,376		276,352	1,299,609	11,270	14,664,553	99,571	68,154		
Support services:											
Salaries of supervisors of instruction							776,007				
Salaries of program directors							297,830				
Salaries of other professional staff						1,828,958	52,379		4,024,712		
Salaries of secretarial and clerical asst.									278,016		
Other salaries	305,047	14,661		89,073	418,702		2,243,983				
Salaries of drop-out prevention officer/coordinators											
Salaries of family - parent liason						203,404			321,515		
Salaries of Community/School/ Social Services Coordinators									4,441		
Salaries of master teachers						180,790			2,228,642		
Personal services - employee benefits		5,591		86,151	1,151,871	959	7,844,806				
Purchased professional and technical services		2,500		18,000							
Purchased professional-educational services					492,442	188,560			160,872		
Other Purchased Professional - Education Services									54,143,770		
Purchased educational services - contracted Pre-K									4,833,354		
Purchased educational services - Head Start									230		
Other purchased professional services		1,200								\$ 200,208	
Rentals	6,900						79,818				
Contr. Services - transportation				13,893	26,543		143,039				
Cleaning, repair and maintenance services	2,573	28,890					66,737				
Communications/Telephone							3,515				
Travel	931	699	\$ 3,019	1,360		634	26,184				
Miscellaneous Purchases	2,690,065		1,392				286,401				
Supplies and materials	15,326			2,804	10,249	1,189	81,285				
Energy							300,867				
Other objects	150				4,177		65,528				\$ 206,813
Total support services	3,020,992	53,541	4,411	211,281	4,317,136	243,721	78,211,552			200,208	206,813
Facilities acquisition and construction services:											
Instructional equipment		54,635					4,230		2,625		35,091
Noninstructional equipment							21,720				
Total facilities acquisition and construction services		54,635					25,950		2,625		35,091
Contribution to Charter Schools											
							4,730,005				
Contribution to school based budgets											
Total expenditures	\$ 3,799,992	\$ 390,552	\$ 4,411	\$ 487,633	\$ 5,616,745	\$ 254,991	\$ 97,632,060	\$ 99,571	\$ 70,779	\$ 200,208	\$ 241,904
(Deficiency) of revenues (under) expenditures											
							(2,481,117)				
Other financing sources:											
General fund contribution to Preschool education							2,481,117				
Total other financing sources							2,481,117				
Total net changes in fund balance											
Fund balance, July 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Board of Education
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2019

	Chapter 193		Chapter 193		Chapter 192		Local Programs	2017/18 Capital Lease First Hope	Totals
	Non Public Supplemental Instruction 2018/19	Non Public Exam & Classification 2018/19	Non Public Corrective Speech 2018/19	Non Public ESL 2018/19	Non Public Compensatory Education 2018/19				
REVENUES									
Local sources							\$ 554,560	\$ 121,947	\$ 676,507
State sources	\$ 55,193	\$ 79,901	\$ 43,479	\$ 68,420	\$ 447,703				\$ 96,462,512
Federal sources									\$ 59,943,959
Total revenues	\$ 55,193	\$ 79,901	\$ 43,479	\$ 68,420	\$ 447,703				\$ 157,082,978
EXPENDITURES									
Instruction:									\$ 12,920,131
Salaries of teachers									11,248,232
Other salaries for instruction						\$ 74,997			1,052,745
Purchased prof. and technical services	\$ 55,193		\$ 43,479	\$ 68,420	\$ 447,703	12,690			1,150,599
Purchased prof. and educational services						15,800			19,538
Other purchased services						6,593			5,523,392
General supplies						104,352			99,571
Textbooks									307,338
Other objects						65,152			279,584
Total instruction	55,193		43,479	68,420	447,703	279,584			32,321,546
Support services:									1,030,155
Salaries of supervisors of instruction									613,768
Salaries of program directors									8,551,005
Salaries of other professional staff									451,492
Salaries of secretarial and clerical asst.									6,185,269
Other salaries							10,125		58,085
Salaries of drop-out prevention officer/coordinators									1,093,344
Salaries of family - parent liason									301,772
Salaries of Community/School/ Social Services Coordinators									3,191,539
Salaries of master teachers									12,895,787
Personal services - employee benefits									20,500
Purchased professional and technical services									8,946,517
Purchased professional-educational services		\$ 79,901					110,945		274,717
Other Purchased Professional - Education Services									54,143,770
Purchased educational services - contracted Pre-K									4,833,354
Purchased educational services - Head Start									227,876
Other purchased professional services									86,718
Rentals									280,235
Contr. Services - transportation							12,572		1,051,006
Cleaning, repair and maintenance services							4,592	\$ 333,326	3,515
Communications/Telephone									49,191
Travel							4		3,000,008
Miscellaneous Purchases							22,150		686,511
Supplies and materials							82,908	181,478	410,867
Energy									700,352
Other objects							1,205		244,501
Total support services		79,901					244,501	514,804	109,087,353
Facilities acquisition and construction services:									192,300
Instructional equipment							30,475		1,235,118
Noninstructional equipment								1,213,398	1,427,418
Total facilities acquisition and construction services							30,475	1,213,398	4,730,005
Contribution to Charter Schools									13,604,028
Contribution to school based budgets									161,170,350
Total expenditures	\$ 55,193	\$ 79,901	\$ 43,479	\$ 68,420	\$ 447,703		\$ 554,560	\$ 1,728,202	\$ 161,170,350
(Deficiency) of revenues (under) expenditures								(1,606,255)	(4,087,372)
Other financing sources:									2,481,117
General fund contribution to Preschool education									2,481,117
Total other financing sources									(1,606,255)
Total net changes in fund balance								(1,606,255)	(1,606,255)
Fund balance, July 1									6,076,421
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,470,166
									4,470,166

Newark Board of Education
Special Revenue Fund

Schedule of Preschool Education Aid
Budgetary Basis

Year ended June 30, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 9,285,451	\$ 409,612	\$ 9,695,063	\$ 9,695,063	
Other salaries for instruction	4,921,889	(393,076)	4,528,813	4,503,813	\$ 25,000
Purchased prof. and educational services	150,000	(149,602)	398		398
Other purchased services	74,550	(73,625)	925		925
General supplies	1,509,680	(1,075,559)	434,121	415,571	18,550
Other objects		64,586	64,586	50,106	14,480
Total instruction	<u>15,941,570</u>	<u>(1,217,664)</u>	<u>14,723,906</u>	<u>14,664,553</u>	<u>59,353</u>
Support services:					
Salaries of supervisors of instruction	991,526	(215,519)	776,007	776,007	
Salaries of program directors	294,524	34,622	329,146	297,830	31,316
Salaries of other professional staff	4,996,864	(831,810)	4,165,054	4,024,712	140,342
Salaries of secretarial and clerical asst.	503,867	(221,000)	282,867	278,016	4,851
Other salaries	1,231,827	1,052,432	2,284,259	2,243,983	40,276
Salaries of family - parent liason	231,168	143,146	374,314	321,515	52,799
Salaries of community/school/ social services coordinators		14,000	14,000	4,441	9,559
Salaries of master teachers	2,432,171	(203,529)	2,228,642	2,228,642	
Personal services - employee benefits	6,422,310	1,422,496	7,844,806	7,844,806	
Other purchased professional - educational services	290,000	(129,128)	160,872	160,872	
Purchased educational services - contracted pre-k	53,965,953	211,660	54,177,613	54,143,770	33,843
Purchased educational services - head start	5,833,881	(1,000,000)	4,833,881	4,833,354	527
Other purchased professional services	120,000	(119,770)	230	230	
Rentals	95,000	10,000	105,000	79,818	25,182
Contracted services - transportation	225,200	(48,053)	177,147	143,039	34,108
Other purchased services	50,000	57,235	107,235	66,737	40,498
Communications/telephone		10,000	10,000	3,515	6,485
Travel	30,000		30,000	26,184	3,816
Miscellaneous	312,000	(2,000)	310,000	286,401	23,599
Supplies and materials	361,182	(275,235)	85,947	81,285	4,662
Energy		300,867	300,867	300,867	
Other Objects	100,000	38,173	138,173	65,528	72,645
Total support services	<u>78,487,473</u>	<u>248,587</u>	<u>78,736,060</u>	<u>78,211,552</u>	<u>524,508</u>
Facilities acquisition and construction services:					
Instructional equipment	50,000	4,350	54,350	4,230	50,120
Noninstructional equipment		253,623	253,623	21,720	231,903
Total facilities acquisition and construction services	<u>50,000</u>	<u>257,973</u>	<u>307,973</u>	<u>25,950</u>	<u>282,023</u>
Contribution to charter schools	4,730,040		4,730,040	4,730,005	35
Total expenditures	<u>\$ 99,209,083</u>	<u>\$ (711,104)</u>	<u>\$ 98,497,979</u>	<u>\$ 97,632,060</u>	<u>\$ 865,919</u>

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2018-19 preschool education aid allocation	\$ 95,546,808
Add: actual carryover June 30, 2018	3,668,628
Add: prior year purchase orders cancelled	425,081
Add: Budgeted Transfer from General Fund	<u>2,481,117</u>
Total preschool education aid funds available for 2018-19 budget	102,121,634
Less: 2018-19 budgeted preschool education aid	<u>(98,497,979)</u>
Available & unbudgeted preschool education funds as of June 30, 2019	3,623,655
Add: June 30, 2019 unexpended preschool education aid	865,919
2018-19 carryover - preschool education aid	<u>\$ 4,489,574</u>
2018-19 preschool education aid carryover aid budgeted for preschool education programs 2019-20	<u>\$ 480,000</u>

Capital Projects Fund

Newark Board of Education
Capital Projects Fund

Summary Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budgetary Basis

Year ended June 30, 2019

Revenues

State sources:		
SDA grants	\$	5,071,605
Local sources:		
Interest earnings		<u>86,019</u>
Total revenues		<u>5,157,624</u>

Expenditures

Construction services		<u>18,483,671</u>
Total expenditures		<u>18,483,671</u>
(Deficiency) of revenues (under) expenditures		<u>(13,326,047)</u>

Other financing (uses)

Transfers out		<u>(86,019)</u>
Total other financing (uses)		<u>(86,019)</u>

(Deficiency) of revenues (under) expenditures and other financing (uses) (13,412,066)

Fund balance, July 1 50,312,663

Fund balance, June 30 \$ 36,900,597

Reconciliation to GAAP basis

Fund balance, June 30, 2019 - budgetary basis \$ 36,900,597

Less:

 SDA unearned revenue not recognizable on a GAAP Basis \$ 2,250,318

 Awards from the City not expended as of June 30, 2019 28,456,587

30,706,905

Fund balance, June 30, 2019 - GAAP basis \$ 6,193,692

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Various SDA Approved In-District Projects

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 33,802,832	\$ (517,417)	\$ 33,285,415	\$ 33,285,415
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>33,802,832</u>	<u>(517,417)</u>	<u>33,285,415</u>	<u>33,285,415</u>
Expenditures and other financing uses				
Purchased professional and technical services	7,424,129		7,424,129	7,430,846
Construction services	13,487,500	10,123,468	23,610,968	25,854,569
Total expenditures	<u>20,911,629</u>	<u>10,123,468</u>	<u>31,035,097</u>	<u>33,285,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 12,891,203</u>	<u>\$ (10,640,885)</u>	<u>\$ 2,250,318</u>	<u>\$ -</u>

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Technology Upgrades - Technology High School

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,246,811		\$ 2,246,811	\$ 2,246,811
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Expenditures and other financing uses				
Purchased professional and technical services	2,246,811		2,246,811	2,246,811
Construction services				
Total expenditures	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-056-10-00CZ-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 159,000			
Additional Authorized Cost	2,087,811			
Revised Authorized Cost	2,246,811			
Percentage Increase over Original Authorized Cost	1313.09%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Auditorium Renovations - Arts High School

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 4,665,084		\$ 4,665,084	\$ 4,665,084
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>4,665,084</u>	<u>-</u>	<u>4,665,084</u>	<u>4,665,084</u>
Expenditures and other financing uses				
Purchased professional and technical services	4,665,084		4,665,084	4,665,084
Construction services				
Total expenditures	<u>4,665,084</u>	<u>-</u>	<u>4,665,084</u>	<u>4,665,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-010-10-00CA-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 316,420			
Additional Authorized Cost	4,348,664			
Revised Authorized Cost	4,665,084			
Percentage Increase over Original Authorized Cost	1374.33%			
Percentage completion	100.00%			
Original target completion date	12/31/2011			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors and Hardware Project - Warren Street Elementary School

From Inception and for the year ended June 30, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 19,893		\$ 19,893	\$ 19,893
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Expenditures and other financing uses				
Purchased professional and technical services	19,893		19,893	19,893
Construction services				
Total expenditures	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-720-08-0GAO			
Grant date	11/3/2008			
Original Authorized Cost	\$ 19,893			
Additional Authorized Cost				
Revised Authorized Cost	19,893			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Door Project - Newark Vocational School

From Inception and for the year ended June 30, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 403,217		\$ 403,217	\$ 403,217
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Expenditures and other financing uses				
Purchased professional and technical services	403,217		403,217	403,217
Construction services				
Total expenditures	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-08-0GAE			
Grant date	11/3/2008			
Original Authorized Cost	\$ 419,077			
Additional Authorized Cost	(15,860)			
Revised Authorized Cost	403,217			
Percentage Decrease over Original Authorized Cost	-3.78%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors Project - Fourteenth Avenue School

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 65,841		\$ 65,841	\$ 65,841
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Expenditures and other financing uses				
Purchased professional and technical services	65,841		65,841	65,841
Construction services				
Total expenditures	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-08-0FAS			
Grant date	11/3/2008			
Original Authorized Cost	\$ 68,312			
Additional Authorized Cost	(2,471)			
Revised Authorized Cost	65,841			
Percentage Decrease over Original Authorized Cost	-3.62%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Steps Project - Dayton Street Elementary School

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 184,886		\$ 184,886	\$ 184,886
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>184,886</u>	<u>-</u>	<u>184,886</u>	<u>184,886</u>
Expenditures and other financing uses				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	161,603		161,603	154,886
Total expenditures	<u>184,886</u>	<u>-</u>	<u>184,886</u>	<u>184,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-370-08-0FAZ			
Grant date	11/3/2008			
Original Authorized Cost	\$ 195,832			
Additional Authorized Cost	(10,946)			
Revised Authorized Cost	184,886			
Percentage Increase over Original Authorized Cost	-5.59%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Hawthorne Avenue

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,595,651		\$ 1,595,651	\$ 1,595,651
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>1,595,651</u>	<u>-</u>	<u>1,595,651</u>	<u>1,595,651</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	974,034	\$ 306,767	1,280,801	1,595,651
Total expenditures	<u>974,034</u>	<u>306,767</u>	<u>1,280,801</u>	<u>1,595,651</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 621,617</u>	<u>\$ (306,767)</u>	<u>\$ 314,850</u>	<u>\$ -</u>
Additional project information				
Project number	3570-470-12-0ABV			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,580,651			
Revised Authorized Cost	1,595,651			
Percentage Increase over Original Authorized Cost	10537.67%			
Percentage completion	80.27%			
Original target completion date	8/31/2014			
Revised target completion date	1/1/2020			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Newark Vocational

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 3,290,436	\$ (9,441)	\$ 3,280,995	\$ 3,280,995
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>3,290,436</u>	<u>(9,441)</u>	<u>3,280,995</u>	<u>3,280,995</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	2,212,693	778,341	2,991,034	3,280,995
Total expenditures	<u>2,212,693</u>	<u>778,341</u>	<u>2,991,034</u>	<u>3,280,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,077,743</u>	<u>\$ (787,782)</u>	<u>\$ 289,961</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADF			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	3,265,995			
Revised Authorized Cost	3,280,995			
Percentage Increase over Original Authorized Cost	21773.30%			
Percentage completion	91.16%			
Original target completion date	8/31/2014			
Revised target completion date	1/1/2020			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Window Repair and Maintenance - Newark Vocational

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 5,563,266		\$ 5,563,266	\$ 5,563,266
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>5,563,266</u>	<u>-</u>	<u>5,563,266</u>	<u>5,563,266</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>330,678</u>	<u>\$ 4,643,107</u>	<u>4,973,785</u>	<u>5,563,266</u>
Total expenditures	<u>330,678</u>	<u>4,643,107</u>	<u>4,973,785</u>	<u>5,563,266</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,232,588</u>	<u>\$ (4,643,107)</u>	<u>\$ 589,481</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADG			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	5,548,266			
Revised Authorized Cost	5,563,266			
Percentage Increase over Original Authorized Cost	36988.44%			
Percentage completion	89.40%			
Original target completion date	8/31/2014			
Revised target completion date	1/1/2020			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 4,176,760		\$ 4,176,760	\$ 4,176,760
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>4,176,760</u>	<u>-</u>	<u>4,176,760</u>	<u>4,176,760</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	387,068	\$ 3,064,111	3,451,179	4,176,760
Total expenditures	<u>387,068</u>	<u>3,064,111</u>	<u>3,451,179</u>	<u>4,176,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,789,692</u>	<u>\$ (3,064,111)</u>	<u>\$ 725,581</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ACY			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	4,161,760			
Revised Authorized Cost	4,176,760			
Percentage Increase over Original Authorized Cost	27745.07%			
Percentage completion	82.63%			
Original target completion date	8/31/2014			
Revised target completion date	1/1/2020			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,973,471		\$ 2,973,471	\$ 2,973,471
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>2,973,471</u>	<u>-</u>	<u>2,973,471</u>	<u>2,973,471</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	1,611,195	\$ 1,031,831	2,643,026	2,973,471
Total expenditures	<u>1,611,195</u>	<u>1,031,831</u>	<u>2,643,026</u>	<u>2,973,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,362,276</u>	<u>\$ (1,031,831)</u>	<u>\$ 330,445</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ADC			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,958,471			
Revised Authorized Cost	2,973,471			
Percentage Increase over Original Authorized Cost	19723.14%			
Percentage completion	88.89%			
Original target completion date	8/31/2014			
Revised target completion date	1/1/2020			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Abington Avenue

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,853,748		\$ 2,853,748	\$ 2,853,748
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>2,853,748</u>	<u>-</u>	<u>2,853,748</u>	<u>2,853,748</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	2,798,988	\$ 54,760	2,853,748	2,853,748
Total expenditures	<u>2,798,988</u>	<u>54,760</u>	<u>2,853,748</u>	<u>2,853,748</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 54,760</u>	<u>\$ (54,760)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-170-12-0ACZ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,838,748			
Revised Authorized Cost	2,853,748			
Percentage Increase over Original Authorized Cost	18924.99%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Abington Avenue

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,003,301	\$ 59,106	\$ 2,062,407	\$ 2,062,407
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>2,003,301</u>	<u>59,106</u>	<u>2,062,407</u>	<u>2,062,407</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>2,003,301</u>	<u>59,106</u>	<u>2,062,407</u>	<u>2,062,407</u>
Total expenditures	<u>2,003,301</u>	<u>59,106</u>	<u>2,062,407</u>	<u>2,062,407</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-170-12-0ADA			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,047,407			
Revised Authorized Cost	2,062,407			
Percentage Increase over Original Authorized Cost	13649.38%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Avon Avenue

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,107,620	\$ (206,789)	\$ 900,831	\$ 900,831
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>1,107,620</u>	<u>(206,789)</u>	<u>900,831</u>	<u>900,831</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>903,760</u>	<u>(2,929)</u>	<u>900,831</u>	<u>900,831</u>
Total expenditures	<u>903,760</u>	<u>(2,929)</u>	<u>900,831</u>	<u>900,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 203,860</u>	<u>\$ (203,860)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-220-12-0ADH			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	885,831			
Revised Authorized Cost	900,831			
Percentage Increase over Original Authorized Cost	5905.54%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Dayton Street

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 15,000		\$ 15,000	\$ 15,000
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	15,000		15,000	15,000
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-370-12-0ADJ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	-			
Revised Authorized Cost	15,000			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Fourteenth Avenue

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,203,813	\$ (210,574)	\$ 993,239	\$ 993,239
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>1,203,813</u>	<u>(210,574)</u>	<u>993,239</u>	<u>993,239</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>848,896</u>	<u>144,343</u>	<u>993,239</u>	<u>993,239</u>
Total expenditures	<u>848,896</u>	<u>144,343</u>	<u>993,239</u>	<u>993,239</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 354,917</u>	<u>\$ (354,917)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-12-0ADK			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	978,239			
Revised Authorized Cost	993,239			
Percentage Increase over Original Authorized Cost	6521.59%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Peshine Avenue

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,434,034	\$ (149,719)	\$ 1,284,315	\$ 1,284,315
Proceeds from Capital Lease				
Proceeds from Bond				
Total revenues	<u>1,434,034</u>	<u>(149,719)</u>	<u>1,284,315</u>	<u>1,284,315</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>1,240,284</u>	<u>44,031</u>	<u>1,284,315</u>	<u>1,284,315</u>
Total expenditures	<u>1,240,284</u>	<u>44,031</u>	<u>1,284,315</u>	<u>1,284,315</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 193,750</u>	<u>\$ (193,750)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-600-12-0ADO			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,269,315			
Revised Authorized Cost	1,284,315			
Percentage Increase over Original Authorized Cost	8462.10%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Complete			

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Energy Savings Improvement Plan (Phase One)

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant				
Proceeds from Capital Lease	\$ 12,669,000		\$ 12,669,000	\$ 12,669,000
Proceeds from Bond				
Total revenues	<u>12,669,000</u>	<u>-</u>	<u>12,669,000</u>	<u>12,669,000</u>
Expenditures and other financing uses				
Purchased professional and technical services	736,199		736,199	736,199
Construction services	10,302,816	\$ 537,258	10,840,074	11,932,801
Total expenditures	<u>11,039,015</u>	<u>537,258</u>	<u>11,576,273</u>	<u>12,669,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,629,985</u>	<u>\$ (537,258)</u>	<u>\$ 1,092,727</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 12,669,000			
Additional Authorized Cost		-		
Revised Authorized Cost	12,669,000			
Percentage Increase over Original Authorized Cost		0.00%		
Percentage completion		91.37%		
Original target completion date		6/30/2016		
Revised target completion date		1/1/2020		

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Energy Savings Improvement Plan (Phase Two)

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant				
Proceeds from Capital Lease	\$ 4,600,000		\$ 4,600,000	\$ 4,600,000
Proceeds from Bond				
Total revenues	<u>4,600,000</u>	<u>-</u>	<u>4,600,000</u>	<u>4,600,000</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	15,000	\$ 386,449	401,449	4,600,000
Total expenditures	<u>15,000</u>	<u>386,449</u>	<u>401,449</u>	<u>4,600,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,585,000</u>	<u>\$ (386,449)</u>	<u>\$ 4,198,551</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 4,600,000			
Additional Authorized Cost		-		
Revised Authorized Cost		4,600,000		
Percentage Increase over Original Authorized Cost		0.00%		
Percentage completion		8.73%		
Original target completion date		6/30/2019		
Revised target completion date		6/30/2020		

Newark Board of Education
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

City of Newark School Bonds on Behalf of the Newark School District- Various Projects

From Inception and for the year ended June 30, 2019

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant				
Proceeds from Capital Lease				
Proceeds from Bond	\$ 30,582,031	_____	\$ 30,582,031	\$ 30,582,031
Total revenues	<u>30,582,031</u>	<u>-</u>	<u>30,582,031</u>	<u>30,582,031</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	1,248,101	\$ 1,847,473	3,095,574	30,582,031
Total expenditures	<u>1,248,101</u>	<u>1,847,473</u>	<u>3,095,574</u>	<u>30,582,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 29,333,930</u>	<u>\$ (1,847,473)</u>	<u>\$ 27,486,457</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 30,582,031			
Additional Authorized Cost		-		
Revised Authorized Cost		30,582,031		
Percentage Increase over Original Authorized Cost		0.00%		
Percentage completion		10.12%		
Original target completion date		6/30/2019		
Revised target completion date		6/30/2020		

Newark Board of Education
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2019

Project Number	Issue/Project Title	Appropriations	Expenditures to Date		Unexpended Balance
			Prior Years	Current Year	
District Projects:					
	Various Capital Projects Prior to 2002	\$ 960,625	\$ 91,039		\$ 869,586
9301 - 12	Tank Closure and Gas conversion ,Repl/Upgrade Fire Alarm: Locks/sys, Intercoms, Repl/Upgrade Emergency Generator and Ventilation Systems, Imp. of Roofs, Walls, and Window Modular Classes-Phase III, Boiler Room Rehab and Heating System Repl. at Various Schools, New Bel-Run School Mal X. Sbz Athletic Complex, Land Acq., Central High Athletic Complex, Design/Land Acq. Eastward Elem. Schoc Land Acq. for Sec Program/West Side Campus and Int/Ex improvements to Harold Wilson School Lease acquisition of Distance Learning Phase II equipmen	75,687,010	75,654,182		32,828
2005	City of Newark in the County of Essex, New Jersey Schoc Bonds, on behalf of The Newark State-Operated School District Facilities Plan/ Community Schools, Emergent Health and Safety Projects, Outdoor Education/ Recreational Spaces Student Center, Renovations To School Stadium, Renovations to Untermann Field, Warehouse/Central Kitchen Facilit	63,700,000	62,729,870		970,130
2018	City of Newark in the County of Essex, New Jersey Schoc Bonds, on behalf of The Newark State-Operated School District Fire Suppression System Upgrades, Fire Alarm System Upgrades, Battery Back-Up Emergency Lighting, HVAC Upgrades, Electrical Service Upgrades, Elevator Upgrades Gymnasium Upgrades, Plumbing Upgrades, Emergent Generator Replacement, Building Lead Paint and Water Assessment Remediation, Building Envelope/Structur Renovations, and Technology Equipmer	30,582,031	1,248,101	1,847,473	27,486,457
2016	Energy Savings Improvement Plan (Phase One)	12,669,000	11,039,015	537,258	1,092,727
2018	Energy Savings Improvement Plan (Phase Two)	4,600,000	15,000	386,449	4,198,551
Various In-District SDA Projects					
	Warren Street ES, Exterior Doors & Hardware Project	19,893	19,893		
	Newark Vocational, Exterior Doors Project	403,217	403,217		
	Fourteenth Ave ES, Exterior Doors Project	65,841	65,841		
	Dayton Street ES, Exterior Steps Project	184,886	184,886		
	Technology High, Technology Update	2,246,811	2,246,811		
	Arts High, Auditorium Renovation	4,665,084	4,665,084		
	Hawthorne Avenue, Exterior Masonry Repair	1,595,651	974,034	306,767	314,850
	Newark Vocational, Exterior Masonry Repairs	3,280,995	2,212,693	778,341	289,961
	Newark Vocational, Window Repair and Maintenance	5,563,266	330,678	4,643,107	589,481
	Malcolm X. Shabazz, Exterior Masonry Repair	4,176,760	387,068	3,064,111	725,581
	Malcolm X. Shabazz, Roof Repairs and Maintenance	2,973,471	1,611,195	1,031,831	330,445
	Abington Avenue, Exterior Masonry Repair	2,853,748	2,798,988	54,760	
	Abington Avenue, Roof Repairs and Maintenance	2,062,407	2,003,301	59,106	
	Avon Avenue, Exterior Masonry Repair	900,831	903,760	(2,929)	
	Dayton Street, Roof Repairs and Maintenance	15,000	15,000		
	Fourteenth Avenue, Exterior Masonry Repair	993,239	848,896	144,343	
	Peshine Avenue, Exterior Masonry Repair	1,284,315	1,240,284	44,031	
		<u>33,285,415</u>	<u>20,911,629</u>	<u>10,123,468</u>	<u>2,250,318</u>
	In- District Project totals	<u>186,302,050</u>	<u>170,425,735</u>	<u>12,894,648</u>	<u>36,900,597</u>
	New Jersey Schools Development Authority projects	<u>838,164,524</u>	<u>825,750,427</u>	<u>5,589,023</u>	<u>6,825,074</u>
	District Project totals	<u>\$ 1,024,466,574</u>	<u>\$ 996,176,162</u>	<u>\$ 18,483,671</u>	<u>\$ 43,725,671</u>

Internal Service Funds

Newark Board of Education
Internal Service Funds

Combining Statement of Net Position

June 30, 2019

	Self Insurance	Warehouse	Totals
Assets			
Cash and cash equivalents	\$ 30,242,030	\$ 643,874	\$ 30,885,904
Cash held with fiscal agents	701,188		701,188
Inventories		134,929	134,929
Total assets	<u>30,943,218</u>	<u>778,803</u>	<u>31,722,021</u>
Liabilities			
Accounts payable	432,448	47,699	480,147
Interfund payable		521	521
Accrued liabilities for insurance claims	30,510,770		30,510,770
Total liabilities	<u>30,943,218</u>	<u>48,220</u>	<u>30,991,438</u>
Net Position			
Unrestricted	-	730,583	730,583
Total net position	<u>\$ -</u>	<u>\$ 730,583</u>	<u>\$ 730,583</u>

Newark Board of Education
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2019

	Self Insurance	Warehouse	Totals
Operating revenues:			
Services provided to other funds	\$ 12,161,885	\$ 1,051,683	\$ 13,213,568
Total operating revenues	<u>12,161,885</u>	<u>1,051,683</u>	<u>13,213,568</u>
Operating expenses:			
Salaries	109,521	788,079	897,600
Employee benefits	22,691	324,875	347,566
Supplies and materials		241,737	241,737
Insurance	12,551,079		12,551,079
Total operating expenses	<u>12,683,291</u>	<u>1,354,691</u>	<u>14,037,982</u>
Operating (loss)	(521,406)	(303,008)	(824,414)
Nonoperating revenue:			
Investment income	521,406		521,406
Total nonoperating revenues	<u>521,406</u>		<u>521,406</u>
Change in net position	-	(303,008)	(303,008)
Total net position-beginning	-	1,033,591	1,033,591
Total net position-ending	<u>\$ -</u>	<u>\$ 730,583</u>	<u>\$ 730,583</u>

Newark Board of Education
Internal Service Funds
Combining Statement of Cash Flows

Year ended June 30, 2019

	Self Insurance	Warehouse	Totals
Cash flows from operating activities:			
Receipts from services provided	\$ 12,161,885	\$ 1,051,683	\$ 13,213,568
Payments to employees	(109,521)	(788,079)	(897,600)
Payments for employee benefits	(22,691)	(324,875)	(347,566)
Payments to suppliers		(20,076)	(20,076)
Payments for insurance	(10,636,862)		(10,636,862)
Net cash provided by (used in) operating activities	1,392,811	(81,347)	1,311,464
Cash flows from noncapital financing activity-			
Transfer other funds		11,484	11,484
Net cash provided by noncapital financing activity		11,484	11,484
Cash flows from investing activity-			
Cash received from investments	521,406		521,406
Net cash provided by investing activity	521,406		521,406
Net increase (decrease) in cash and cash equivalents	1,914,217	(69,863)	1,844,354
Cash and cash equivalents, beginning of year	28,327,813	713,737	29,041,550
Cash and cash equivalents, end of year	\$ 30,242,030	\$ 643,874	\$ 30,885,904
Reconciliation of operating (loss) to net cash provided by (used in) operating activities			
Operating (loss)	\$ (521,406)	\$ (303,008)	\$ (824,414)
Adjustments to reconcile operating (loss) to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Decrease in inventory		205,563	205,563
Increase in accounts payable	335,078	16,098	351,176
Increase in accrued liabilities	1,579,139		1,579,139
Net cash provided by (used in) operating activities	\$ 1,392,811	\$ (81,347)	\$ 1,311,464

Fiduciary Funds

Newark Board of Education
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2019

	Trust		Agency		Total Agency Funds	
	Unemployment Compensation	Private- Purpose Scholarship	Total Trust	Student Activity		Payroll
Assets						
Cash and cash equivalents	\$ 5,511,982		\$ 5,511,982	\$ 774,665	\$ 14,879,053	\$ 15,653,718
Loans receivable		\$ 428,844	428,844			
Total assets	<u>5,511,982</u>	<u>428,844</u>	<u>5,940,826</u>	<u>\$ 774,665</u>	<u>\$ 14,879,053</u>	<u>\$ 15,653,718</u>
Liabilities						
Payroll deductions and withholdings payable					\$ 6,575,177	\$ 6,575,177
Summer escrow payroll payable					7,875,032	7,875,032
Loans payable					428,844	428,844
Accounts payable	181,756		181,756			
Due to student groups				\$ 774,665		774,665
Total liabilities	<u>181,756</u>		<u>181,756</u>	<u>\$ 774,665</u>	<u>\$ 14,879,053</u>	<u>\$ 15,653,718</u>
Net Position						
Held in trust	5,330,226	428,844	5,759,070			
Total net position	<u>\$ 5,330,226</u>	<u>\$ 428,844</u>	<u>\$ 5,759,070</u>			

Newark Board of Education
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2019

	Unemployment Compensation	Private-Purpose Scholarship Funds	Totals
Additions:			
Interest on investments		\$ 8	\$ 8
Employee contributions	\$ 700,191		700,191
Total additions	700,191	8	700,199
Deductions:			
Unemployment payments	1,268,382		1,268,382
Total deductions	1,268,382		1,268,382
Change in net position	(568,191)	8	(568,183)
Net position - beginning	5,898,417	428,836	6,327,253
Net position - ending	<u>\$ 5,330,226</u>	<u>\$ 428,844</u>	<u>\$ 5,759,070</u>

Newark Board of Education
Student Activity Agency Fund
Schedule of Cash Receipts and Cash Disbursements
Year ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disbursements	Balance June 30, 2019
High Schools				
Arts	\$ 68,237	\$ 103,536	\$ 101,750	\$ 70,023
American History High School	5,519	24,635	17,915	12,239
Bard High School Early College	14,437	44,850	44,535	14,752
Barringer Academy of Arts and Humanities	3,737	10,663	14,400	
Barringer STEAM	30,538	174,125	164,225	40,438
Central	48,810	161,243	155,711	54,342
Eagle Academy	7,474	27,977	28,953	6,498
East Side	81,222	319,160	296,953	103,429
Malcolm X Shabazz	31,698	76,295	75,538	32,455
UPLIFT Academy (formerly Newark Leadership School)	5,315	4,848	5,148	5,015
Science High School	90,281	175,112	172,482	92,911
Technology	38,796	140,367	136,294	42,869
University	35,860	82,415	87,004	31,271
Weequahic	4,307	77,862	74,782	7,387
West Side	40,636	134,199	100,692	74,143
Total high schools	<u>506,867</u>	<u>1,557,287</u>	<u>1,476,382</u>	<u>587,772</u>
Elementary Schools				
Abington Avenue	1,344	6,110	6,812	642
Ann Street	290	39,986	39,993	283
Brick Avon	14,785	30,771	37,150	8,406
Belmont-Runyon	4,331	7,133	10,240	1,224
Camden Street	6,340	40,980	35,888	11,432
Chancellor Avenue	6,845	24,140	22,972	8,013
Cleveland	503	11,158	11,168	493
E. Alma Flagg	698	9,817	9,848	667
Early Childhood West	993	6,496	5,852	1,637
Early Childhood South	3,278	24,009	25,780	1,507
Early Childhood North	915	7,780	7,710	985
Elliott Street	13,001	26,778	27,567	12,212
First Avenue	649	15,207	14,334	1,522
Fourteenth Avenue	2,849	4,080	4,639	2,290
Franklin	677	4,230	4,230	677
George Washington Carver	326	19,439	19,357	408
Harriet Tubman	1,037	5,965	5,062	1,940
Hawkins Street	6,752	42,235	39,795	9,192
Hawthorne	2,203	46,658	46,181	2,680

Newark Board of Education
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disbursements	Balance June 30, 2019
Elementary Schools (continued)				
Ivy Hill Elementary	\$ 184	\$ 7,659	\$ 7,659	\$ 184
Lafayette Street	151	16,240	16,240	151
Lincoln	410	15,181	15,496	95
Luis Munoz Marin	3,807	52,290	52,260	3,837
North 10th Street School	2,754	24,905	24,160	3,499
McKinley	3,252	38,320	43,127	(1,555)
Miller Street	2,754	25,865	25,054	3,565
Mount Vernon	6,558	26,766	29,107	4,217
Oliver Street	2,685	37,416	36,291	3,810
Park Elementary	20,713	59,855	57,434	23,134
Peshine Avenue	11,420	41,019	45,103	7,336
Quitman Street	11,912	32,858	31,227	13,543
Rafael Hernandez	1,794	35,107	32,153	4,748
Ridge Street	1,756	8,928	9,825	859
Roberto Clemente	87	5,720	5,318	489
South Seventeenth Street	14,793	34,747	37,858	11,682
South Street	85	23,976	23,652	409
Speedway Avenue	195	12,681	12,639	237
Sussex Avenue	9,315	15,049	17,540	6,824
Thirteenth Avenue	1,582	27,302	27,520	1,364
William H. Horton	670	29,794	28,011	2,453
Wilson Avenue	3,288	38,359	38,414	3,233
Total elementary schools	<u>167,981</u>	<u>983,009</u>	<u>990,666</u>	<u>160,324</u>
Special Education Schools				
Branch Brook	5,435	6,910	6,041	6,304
Bruce Street	1,855	2,433	2,800	1,488
John F. Kennedy	1,774	12,307	12,025	2,056
N.J. Regional Day at Newark	15,754	3,063	4,541	14,276
Early Childhood Central Samuel Berliner	2,436	5,068	5,059	2,445
Total special education schools	<u>27,254</u>	<u>29,781</u>	<u>30,466</u>	<u>26,569</u>
Total all schools	<u>\$ 702,102</u>	<u>\$ 2,570,077</u>	<u>\$ 2,497,514</u>	<u>\$ 774,665</u>

Newark Board of Education
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disbursements	Balance June 30, 2019
Assets				
Cash and cash equivalents	\$ 13,686,465	\$ 552,281,489	\$ 551,088,901	\$ 14,879,053
Accounts receivable	18,100		18,100	
Total assets	<u>\$ 13,704,565</u>	<u>\$ 552,281,489</u>	<u>\$ 551,107,001</u>	<u>\$ 14,879,053</u>
Liabilities				
Payroll deductions and withholdings payable	\$ 5,569,732	\$ 470,262,069	\$ 469,256,624	\$ 6,575,177
Accounts payable	3,710	35,916	39,626	
Loans payable	1,107,052	72,422,105	73,100,313	428,844
Summer escrow payroll payable	7,024,071	9,561,399	8,710,438	7,875,032
Total liabilities	<u>\$ 13,704,565</u>	<u>\$ 552,281,489</u>	<u>\$ 551,107,001</u>	<u>\$ 14,879,053</u>

Long-Term Debt

Newark Board of Education
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2019

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2018	Retired Current Year	Balance June 30, 2019
Various Equipment	1.69%	\$ 9,982,516	\$ 9,982,516	\$ 1,928,170	\$ 8,054,346
Energy Savings Equipment (Phase 1)	3.30%	12,669,000	11,314,000	1,312,000	10,002,000
Energy Savings Equipment (Phase 2)	3.64%	4,600,000	4,600,000	146,000	4,454,000
Totals			<u>\$ 25,896,516</u>	<u>\$ 3,386,170</u>	<u>\$ 22,510,346</u>

Statistical Section

(Unaudited)

Statistical Section
Unaudited

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.

Newark Board of Education
 Net Position by Component
 Last Ten Fiscal Years
(accrual basis of accounting)
 Unaudited

	June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	\$ 761,793,707	\$ 782,101,169	\$ 767,452,623	\$ 744,610,898	\$ 733,764,445	\$ 741,112,293	\$ 744,954,072	\$ 731,899,036	\$ 724,717,192	\$ 706,281,121
Restricted	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537	13,531,706	47,139,001	53,400,859
Unrestricted (Deficit)	(92,104,629)	(74,610,286)	(60,465,996)	(56,921,384)	(76,656,021)	(420,661,093)	(415,949,722)	(408,067,103)	(424,969,923)	(408,442,077)
Total governmental activities net position	<u>\$ 686,518,934</u>	<u>\$ 717,595,567</u>	<u>\$ 718,591,311</u>	<u>\$ 697,794,240</u>	<u>\$ 672,191,224</u>	<u>\$ 327,831,684</u>	<u>\$ 330,984,887</u>	<u>\$ 337,363,639</u>	<u>\$ 346,886,270</u>	<u>\$ 351,239,903</u>
Business-type activities										
Investment in capital assets	\$ 776,452	\$ 844,403	\$ 726,439	\$ 883,196	\$ 1,065,492	\$ 1,604,012	\$ 1,574,480	\$ 1,219,577	\$ 1,346,679	\$ 1,121,840
Unrestricted	4,257,645	5,661,349	3,408,872	4,032,854	3,968,265	5,423,665	5,757,004	6,706,356	3,630,737	3,847,752
Total business-type activities net position	<u>\$ 5,034,097</u>	<u>\$ 6,505,752</u>	<u>\$ 4,135,311</u>	<u>\$ 4,916,050</u>	<u>\$ 5,033,757</u>	<u>\$ 7,027,677</u>	<u>\$ 7,331,484</u>	<u>\$ 7,925,933</u>	<u>\$ 4,977,416</u>	<u>\$ 4,969,592</u>
Government-wide										
Net investment in capital assets	\$ 762,570,159	\$ 782,945,572	\$ 768,179,062	\$ 745,494,094	\$ 734,829,937	\$ 742,716,305	\$ 746,528,552	\$ 733,118,613	\$ 726,063,871	\$ 707,402,961
Restricted	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537	13,531,706	47,139,001	53,400,859
Unrestricted (Deficit)	(87,846,984)	(68,948,937)	(57,057,124)	(52,888,530)	(72,687,756)	(415,237,428)	(410,192,718)	(401,360,747)	(421,339,186)	(404,594,325)
Total government-wide net position	<u>\$ 691,553,031</u>	<u>\$ 724,101,319</u>	<u>\$ 722,726,622</u>	<u>\$ 702,710,290</u>	<u>\$ 677,224,981</u>	<u>\$ 334,859,361</u>	<u>\$ 338,316,371</u>	<u>\$ 345,289,572</u>	<u>\$ 351,863,686</u>	<u>\$ 356,209,495</u>

Source: CAFR Schedule A-1

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Note: GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$21,488,873. This amount is not reflected in the June 30, 2014 Net Position above.

Newark Board of Education
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Year ended June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities										
Instruction	\$ 530,507,892	\$ 426,045,957	\$ 454,561,546	\$ 486,888,427	\$ 435,876,001	\$ 496,209,982	\$ 503,657,793	\$ 558,679,819	\$ 582,815,480	\$ 524,370,542
Support Services:										
Attendance/Social Work	16,864,953	17,133,825	18,095,992	17,111,453	11,766,321	10,524,482	9,521,164	9,268,211	10,132,024	12,777,433
Health Services	14,171,763	13,969,947	14,146,572	14,573,636	14,852,118	14,763,745	12,853,217	12,828,211	12,688,438	12,778,471
Other Support Services	122,328,869	180,953,222	179,954,791	187,646,817	183,473,237	175,702,976	180,136,242	184,092,649	190,214,020	191,648,126
Improvement of Instruction	50,810,359	47,180,292	37,681,614	40,648,890	29,011,740	37,413,798	37,353,490	37,782,898	39,009,776	39,012,993
Educational media services	13,912,647	13,781,922	12,357,908	11,375,989	10,883,625	4,533,779	3,400,668	2,350,340	1,994,671	1,463,160
Instructional staff training	1,488,460	612,479	864,743	1,373,942	1,279,920	795,733	969,943	409,784	841,347	1,119,590
General Administration	15,253,104	12,527,882	14,521,791	13,762,612	16,771,055	13,642,251	15,244,246	11,996,469	9,966,860	9,788,614
School Administration	30,966,148	29,679,125	31,376,783	35,173,380	41,758,747	45,908,347	43,727,625	59,259,167	56,568,020	52,988,986
Central Services	15,017,692	14,250,878	16,023,871	17,242,698	17,356,960	16,875,250	14,730,059	13,695,548	16,161,791	15,139,349
Administration information technology	7,383,557	6,303,253	7,230,445	7,980,556	8,198,494	7,110,383	7,263,931	5,284,243	7,595,822	6,594,579
Operation and Maintenance of Plant services	114,985,095	112,675,503	121,980,592	127,892,874	111,211,050	109,328,790	103,490,795	105,385,098	106,675,148	103,469,865
Student Transportation	29,412,159	27,647,433	33,074,164	35,385,355	35,645,985	40,099,088	41,580,587	40,500,787	40,874,282	43,454,990
Business and other support services	41,038	18,562								
Special Schools	6,089,685	4,998,811	5,496,435	5,837,983	3,571,996	3,684,294	3,367,974	3,718,510	3,713,931	4,115,563
Charter Schools	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397	231,865,260	240,505,028	253,641,627
Interest on long-term debt	38,210					32,304	279,665	339,335	666,157	704,206
Total governmental activities expenses	<u>1,044,032,141</u>	<u>998,887,449</u>	<u>1,063,606,622</u>	<u>1,149,802,143</u>	<u>1,095,648,127</u>	<u>1,185,574,740</u>	<u>1,210,629,796</u>	<u>1,277,456,329</u>	<u>1,320,422,795</u>	<u>1,273,068,094</u>
Business-type activities:										
Food service	27,762,954	25,327,502	27,159,149	24,661,198	24,155,502	22,182,116	20,860,652	21,781,715	21,184,175	24,577,433
After School Care Program		351,241	2,861							
Regional Day School	6,214,343	5,870,576	5,773,078	5,314,952	5,742,915	5,421,344	5,569,953	5,956,008	5,818,284	5,992,748
Futures After School Program								211,469	149,900	450
Total business-type activities expense	<u>33,977,297</u>	<u>31,549,319</u>	<u>32,935,088</u>	<u>29,976,150</u>	<u>29,898,417</u>	<u>27,603,460</u>	<u>26,430,605</u>	<u>27,949,192</u>	<u>27,152,359</u>	<u>30,570,631</u>
Total primary government	<u>\$ 1,078,009,438</u>	<u>\$ 1,030,436,768</u>	<u>\$ 1,096,541,710</u>	<u>\$ 1,179,778,293</u>	<u>\$ 1,125,546,544</u>	<u>\$ 1,213,178,200</u>	<u>\$ 1,237,060,401</u>	<u>\$ 1,305,405,521</u>	<u>\$ 1,347,575,154</u>	<u>\$ 1,303,638,725</u>

Newark Board of Education
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Year ended June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 1,002,030	\$ 1,006,114	\$ 523,201	\$ 583,680	\$ 774,303	\$ 1,570,989	\$ 684,826	\$ 1,266,183	\$ 2,536,808	\$ 2,108,175
Operating grants and contributions	146,018,150	156,143,124	149,439,638	180,389,977	144,871,188	142,854,573	144,060,099	154,745,179	152,704,018	153,264,800
Capital grants and contributions	39,608,529	33,330,221	3,115,358	14,450,484	30,654,626	50,662,545	48,543,882	20,406,134	28,906,070	15,604,901
Total governmental activities program revenues	<u>186,628,709</u>	<u>190,479,459</u>	<u>153,078,197</u>	<u>195,424,141</u>	<u>176,300,117</u>	<u>195,088,107</u>	<u>193,288,807</u>	<u>176,417,496</u>	<u>184,146,896</u>	<u>170,977,876</u>
Business-type activities:										
Charges for services:										
Food service	2,969,270	3,370,543	2,808,354	637,259	384,120	540,917	160,287	110,268	99,194	38,681
Regional Day	5,835,833	5,670,576	5,679,046	6,117,016	6,387,476	6,292,035	6,154,982	6,517,596	2,619,671	6,077,648
After School Care Program	354,102									
Futures After School Program								213,458	228,595	
Operating grants and contributions	20,609,454	20,801,208	20,921,786	21,002,614	20,444,528	19,357,604	19,919,143	21,372,625	20,997,128	22,075,233
Total business type activities program revenues	<u>29,768,659</u>	<u>29,842,327</u>	<u>29,409,186</u>	<u>27,756,889</u>	<u>27,216,124</u>	<u>26,190,556</u>	<u>26,234,412</u>	<u>28,213,947</u>	<u>23,944,588</u>	<u>28,191,562</u>
Total district program revenues	<u>\$ 216,397,368</u>	<u>\$ 220,321,786</u>	<u>\$ 182,487,383</u>	<u>\$ 223,181,030</u>	<u>\$ 203,516,241</u>	<u>\$ 221,278,663</u>	<u>\$ 219,523,219</u>	<u>\$ 204,631,443</u>	<u>\$ 208,091,484</u>	<u>\$ 199,169,438</u>
Net (Expense)/Revenue										
Governmental activities	\$ (857,403,432)	\$ (808,407,990)	\$ (910,528,425)	\$ (954,378,002)	\$ (919,348,010)	\$ (990,486,633)	\$ (1,017,340,989)	\$ (1,101,038,833)	\$ (1,136,275,899)	\$ (1,102,090,218)
Business-type activities	(4,208,638)	(1,706,992)	(3,525,902)	(2,219,261)	(2,682,293)	(1,412,904)	(196,193)	264,755	(3,207,771)	(2,379,069)
Total district-wide net expense	<u>\$ (861,612,070)</u>	<u>\$ (810,114,982)</u>	<u>\$ (914,054,327)</u>	<u>\$ (956,597,263)</u>	<u>\$ (922,030,303)</u>	<u>\$ (991,899,537)</u>	<u>\$ (1,017,537,182)</u>	<u>\$ (1,100,774,078)</u>	<u>\$ (1,139,483,670)</u>	<u>\$ (1,104,469,287)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165	\$ 123,185,636	\$ 130,337,259	\$ 132,944,004
Federal Sources	116,510,553	1,401,923	25,446,554	3,087,939	5,250,327	2,643,186	3,990,690	2,831,362	3,284,349	4,379,393
State Sources	641,135,018	729,060,419	772,141,144	786,339,651	775,916,428	858,659,622	887,318,072	965,795,107	997,911,056	957,440,406
Investment earnings	671,464	357,831	402,321	439,268	337,146	300,577	346,781	367,526	1,255,253	3,130,913
Miscellaneous income	4,437,730	6,942,653	7,691,274	37,734,340	3,881,765	6,251,480	6,277,946	7,590,362	13,010,613	10,749,135
Transfers	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	(500,000)			(2,200,000)
Special items							7,410,538	7,647,592		
Total governmental activities	<u>858,468,031</u>	<u>839,484,623</u>	<u>911,524,169</u>	<u>933,580,931</u>	<u>893,744,994</u>	<u>978,687,380</u>	<u>1,020,494,192</u>	<u>1,107,417,585</u>	<u>1,145,798,530</u>	<u>1,106,443,851</u>
Business-type activities:										
Miscellaneous income	668,614	330,267	152,600					329,694	259,254	171,245
Transfers	4,500,000	2,500,000	1,000,000	3,000,000	2,800,000	2,550,000	500,000			2,200,000
Total business-type activities	<u>5,168,614</u>	<u>2,830,267</u>	<u>1,152,600</u>	<u>3,000,000</u>	<u>2,800,000</u>	<u>2,550,000</u>	<u>500,000</u>	<u>329,694</u>	<u>259,254</u>	<u>2,371,245</u>
Total district-wide	<u>\$ 863,636,645</u>	<u>\$ 842,314,890</u>	<u>\$ 912,676,769</u>	<u>\$ 936,580,931</u>	<u>\$ 896,544,994</u>	<u>\$ 981,237,380</u>	<u>\$ 1,020,994,192</u>	<u>\$ 1,107,747,279</u>	<u>\$ 1,146,057,784</u>	<u>\$ 1,108,815,096</u>
Change in Net Position										
Governmental activities	\$ 1,064,599	\$ 31,076,633	\$ 995,744	\$ (20,797,071)	\$ (25,603,016)	\$ (11,799,253)	\$ 3,153,203	\$ 6,378,752	\$ 9,522,631	\$ 4,353,633
Business-type activities	959,976	1,123,275	(2,373,302)	780,739	117,707	1,137,096	303,807	594,449	(2,948,517)	(7,824)
Total district	<u>\$ 2,024,575</u>	<u>\$ 32,199,908</u>	<u>\$ (1,377,558)</u>	<u>\$ (20,016,332)</u>	<u>\$ (25,485,309)</u>	<u>\$ (10,662,157)</u>	<u>\$ 3,457,010</u>	<u>\$ 6,973,201</u>	<u>\$ 6,574,114</u>	<u>\$ 4,345,809</u>

Source: CAFR Schedule A-2

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Note 2: GASB 75 was implemented in the 2018 fiscal year, which increased the state sources and various expense lines from the previous year.

Newark Board of Education
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
Unaudited

	June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ 21,988,801									
Unreserved (deficit)	(50,966,211)									
Restricted		\$ 9,111,234	\$ 10,611,234	\$ 9,111,276	\$ 14,089,350	\$ 6,478,074	\$ 1,096,835	\$ 12,629,295	\$ 46,236,587	\$ 52,498,445
Unassigned (deficit)		(24,197,507)	(10,411,702)	(8,792,509)	(28,219,920)	(42,741,793)	(44,599,035)	(20,799,140)	(30,450,005)	(13,490,238)
Total general fund (deficit)	<u>\$ (28,977,410)</u>	<u>\$ (15,086,273)</u>	<u>\$ 199,532</u>	<u>\$ 318,767</u>	<u>\$ (14,130,570)</u>	<u>\$ (36,263,719)</u>	<u>\$ (43,502,200)</u>	<u>\$ (8,169,845)</u>	<u>\$ 15,786,582</u>	<u>\$ 39,008,207</u>
All Other Governmental Funds										
Reserved	\$ 23,899,524									
Unreserved, reported in:										
Special revenue fund (deficit)	(8,196,761)									
Capital projects fund	(17,442,825)									
Restricted		\$ 993,450	\$ 993,450	\$ 993,450	\$ 993,450	\$ 902,410	\$ 12,970,160	\$ 7,817,220	\$ 7,117,399	\$ 6,193,692
Unassigned (deficit)		(8,175,086)	(8,109,391)	(8,499,619)	(8,818,897)	(6,350,125)	(8,772,910)	(8,670,426)	(2,919,852)	(5,084,515)
Total all other governmental funds:	<u>\$ (1,740,062)</u>	<u>\$ (7,181,636)</u>	<u>\$ (7,115,941)</u>	<u>\$ (7,506,169)</u>	<u>\$ (7,825,447)</u>	<u>\$ (5,447,715)</u>	<u>\$ 4,197,250</u>	<u>\$ (853,206)</u>	<u>\$ 4,197,547</u>	<u>\$ 1,109,177</u>

Source: CAFR Schedule B-1

Note: GASB #54 was implemented in the 2011 fiscal year, which required the presentation of fund balances to be reported in different classifications from those presented in prior years (see footnote #1 in the basic financial statements). Prior years have not been restated above and are not required to be.

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Newark Board of Education
 Changes in Fund Balances
 Governmental Funds
 Last Ten Fiscal Years
 Unaudited

	Year ended June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Tax levy	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165	\$ 123,185,636	\$ 130,337,259	\$ 132,944,004
Tuition charges	1,002,030	1,006,114	523,201	583,680	774,303	1,570,989	684,826	1,266,183	2,536,808	2,108,175
Interest earnings	593,129	254,109	329,228	359,926	256,594	213,992	253,265	278,304	883,797	2,609,507
Miscellaneous	5,930,756	22,849,474	10,625,659	71,569,619	6,943,803	8,771,481	9,733,501	13,135,491	14,883,212	9,794,596
State sources	755,312,387	834,294,814	861,829,480	891,966,579	894,911,691	917,967,405	928,132,066	937,851,197	960,347,640	993,896,041
Federal sources	186,466,837	69,464,903	85,733,974	58,413,442	58,962,826	58,131,333	55,121,453	55,249,123	61,229,651	63,027,136
Total revenue	1,049,518,405	1,032,091,211	1,065,884,418	1,131,872,979	1,073,008,545	1,100,037,715	1,109,575,276	1,130,965,934	1,170,218,367	1,204,379,459
Expenditures										
Current:										
Instruction	368,218,513	277,483,905	296,397,292	312,070,296	273,806,049	266,719,263	252,304,273	254,431,721	262,031,309	273,371,812
Undistributed current:										
Instruction	53,245,909	47,077,555	49,951,377	49,796,694	44,471,670	43,339,939	42,527,283	42,407,636	44,020,289	42,605,933
Attendance/social work	13,247,668	12,693,496	13,275,626	12,132,376	8,132,357	7,185,574	6,448,033	6,040,560	6,820,021	8,806,843
Health services	11,172,640	10,363,654	10,409,885	10,396,520	10,304,393	10,119,204	8,728,382	8,402,235	8,595,609	8,923,671
Support services	105,820,064	161,472,248	158,389,870	159,869,944	153,395,406	142,700,998	144,798,950	144,347,011	150,316,658	157,436,452
Improvement of instructor	39,569,965	35,000,445	27,831,755	29,182,975	20,313,598	25,061,777	23,360,575	21,888,821	22,851,843	24,598,795
School library	10,981,378	10,413,256	9,111,416	8,107,830	7,561,888	3,127,459	2,383,828	1,554,766	1,432,599	1,021,786
Instructional Staff training	1,221,494	503,447	760,222	1,206,793	1,193,317	750,024	912,927	385,327	792,097	1,055,857
General administration	12,416,765	10,306,126	12,248,480	11,174,537	13,241,633	11,432,534	12,513,008	9,861,166	7,792,249	7,929,082
School administration	23,086,353	21,460,065	22,408,118	23,872,237	28,326,909	26,588,826	24,283,119	29,718,315	29,260,655	30,618,479
Central services	12,041,945	10,985,375	12,165,767	13,083,997	12,506,719	12,112,199	10,415,668	9,431,863	11,822,795	11,057,641
Administrative information technolog	6,892,779	5,781,697	6,926,682	7,441,134	7,099,087	6,045,545	6,437,521	4,692,509	6,290,372	6,157,631
Required maintenance of plant service:	15,460,429	14,329,053	18,562,701	22,084,347	13,659,867	14,774,438	13,680,296	13,388,301	19,425,679	19,368,679
Operation of plant (Custodial services)	65,324,950	60,261,340	61,719,825	61,296,416	55,524,247	53,408,803	51,293,654	51,993,466	51,782,638	47,220,379
Security	16,520,751	15,981,118	16,809,031	16,152,368	16,036,490	14,685,671	14,156,969	13,430,729	13,049,551	14,149,823
Student transportation	28,454,894	26,646,891	31,739,086	33,223,733	33,150,548	37,239,371	38,640,424	37,676,432	38,698,675	40,302,593
Business and other support services	32,222	13,732								
Unallocated Benefits	114,218,789	116,027,544	117,688,706	122,158,252	119,664,886	118,656,489	122,071,641	117,487,810	112,868,643	112,371,963
On-behalf TPAF pension contributions:	24,877,760	26,141,232	35,898,065	46,387,263	36,079,510	43,947,330	52,450,130	57,873,207	65,326,206	75,063,857
On-behalf TPAF social security contrib	28,448,332	24,670,434	23,902,856	24,081,650	23,354,474	21,810,978	20,905,892	20,762,825	22,341,450	22,410,355
Capital outlay	52,273,272	38,793,470	3,115,358	14,450,484	30,669,531	50,753,585	48,981,079	25,559,074	34,720,893	18,483,671
Special schools-current	4,678,962	3,627,207	3,981,425	4,066,595	2,493,703	2,858,587	2,339,824	2,848,596	2,879,950	3,277,620
Debt service:										
Principal	1,685,745							1,802,473	2,907,483	3,603,148
Interest and other charges:	45,852							481,524	509,114	523,570
Transfer to charter schools	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397	231,865,260	240,505,028	253,641,627
Total expenditures	1,084,697,941	1,021,141,648	1,049,532,918	1,129,143,972	1,084,977,160	1,122,268,132	1,132,685,873	1,108,331,627	1,157,041,806	1,184,001,267
Excess (Deficiency) of revenue over (under) expenditures	(35,179,536)	10,949,563	16,351,500	2,729,007	(11,968,615)	(22,230,417)	(23,110,597)	22,634,307	13,176,561	20,378,192
Other financing sources (uses)										
Capital lease proceeds						5,025,000	10,998,955		14,582,516	
City of Newark bond proceeds									1,248,101	1,955,063
Transfers in	20,490,484	19,347,938	20,729,469	17,460,939	18,628,611	21,886,831	16,124,861	19,466,785	14,139,509	16,171,164
Transfers out	(24,990,484)	(21,847,938)	(21,729,469)	(20,460,939)	(21,428,611)	(24,436,831)	(16,624,861)	(19,466,785)	(14,139,509)	(18,371,164)
Total other financing sources (uses)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	10,498,955	-	15,830,617	(244,937)
Special items							15,018,126	7,647,592		
Net change in fund balances	\$ (39,679,536)	\$ 8,449,563	\$ 15,351,500	\$ (270,993)	\$ (14,768,615)	\$ (24,780,417)	\$ (12,611,642)	\$ 30,281,899	\$ 29,007,178	\$ 20,133,255
Debt Service as a percentage of noncapital Expenditures	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.30%	0.35%

Source: CAFR Schedule B-2

Note:

Noncapital expenditures are total expenditures less capital outlay.

Newark Board of Education
 General Fund Other Local Revenue By Source
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	Interest on Investments	Tuition Revenue	Rebates	Rentals	Misc.	Total
2010	\$ 379,194	\$ 1,002,030	\$ 1,614,533	\$ 149,550	\$ 2,673,647	\$ 5,818,954
2011	252,273	1,006,114	1,909,915	428,444	4,335,145	7,931,891
2012	328,331	523,201	1,627,665	947,371	5,471,383	8,897,951
2013	359,063	583,680	1,747,413	1,469,709	3,464,467	7,624,332
2014	255,737	774,303	221,226	1,434,439	2,470,086	5,155,791
2015	213,261	1,570,989	178,313	1,846,707	3,960,882	7,770,152
2016	234,022	684,826	844,841	2,046,123	3,480,498	7,290,310
2017	245,309	1,266,183	189,833	1,624,018	5,865,733	9,191,076
2018	855,569	2,536,808	358,384	2,088,260	10,935,425	16,774,446
2019	2,523,488	2,108,175	220,837	1,805,072	7,289,569	13,947,141

Source: District Records

Newark Board of Education
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Tax Exempt Property	Public Utilities ^a	Total Assessed Value	Less: Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
2010	\$ 429,501,600	\$ 5,353,318,500	\$ 3,304,671,200	\$ 894,872,000	\$ 723,150,500	\$ 7,783,619,699	\$ 63,320,000	\$ 18,552,453,499	\$ 7,783,619,699	\$ 10,768,833,800	\$ 19,166,383,151	\$ 0.997
2011	417,669,600	5,430,378,500	3,309,787,300	884,892,400	725,724,700	7,708,351,399	71,477,200	18,548,281,099	7,708,351,399	10,839,929,700	15,828,976,187	1.033
2012	413,791,300	5,504,848,400	3,275,561,566	872,839,600	733,795,600	7,723,906,099	70,567,234	18,595,309,799	7,723,906,099	10,871,403,700	14,588,448,151	1.044
2013	N/A	N/A	N/A	N/A	N/A	10,961,729,900	83,697,945	23,941,252,145	10,961,729,900	12,979,522,245	13,851,583,566	0.882
2014	N/A	N/A	N/A	N/A	N/A	11,023,124,300	71,525,800	23,458,736,411	11,023,124,300	12,435,612,111	14,055,479,957	0.937
2015	N/A	N/A	N/A	N/A	N/A	11,181,566,900	77,950,600	23,527,521,500	11,181,566,900	12,345,954,600	14,075,593,561	0.919
2016	N/A	N/A	N/A	N/A	N/A	11,256,046,500	82,061,076	23,492,147,676	11,256,046,500	12,236,101,176	13,772,278,770	0.967
2017	N/A	N/A	N/A	N/A	N/A	11,331,981,400	80,837,700	23,483,081,700	11,331,981,400	12,151,100,300	14,267,991,416	1.034
2018	N/A	N/A	N/A	N/A	N/A	11,318,999,400	73,099,500	23,352,166,600	11,318,999,400	12,033,167,200	15,587,558,213	1.085
2019	N/A	N/A	N/A	N/A	N/A	11,443,524,266	63,645,119	23,531,096,585	11,443,524,266	12,087,572,319	15,676,100,774	1.101

Source: Municipal Tax Assessor

Note: real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation

a Taxable Value of Machinery, Implements and Equipment of telephone, Telgraph and Messenger System Companies

b Tax Rates are per \$100

N/A- Information not provided by City of Newark

Newark Board of Education
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
(rate per \$100 of assessed value)
 Unaudited

Overlapping Rates

Year Ended June 30,	Newark Board of Education Total Direct			Total Direct and Overlapping Tax Rate
School Tax Rate	City of Newark	Essex County		
2010	\$ 0.997	\$ 1.487	\$ 0.696	\$ 3.180
2011	1.033	1.607	0.688	3.328
2012	1.044	1.699	0.709	3.452
2013	0.882	1.493	0.578	2.953
2014	0.937	1.616	0.545	3.098
2015	0.919	1.776	0.572	2.348
2016	0.967	1.847	0.581	3.395
2017	1.034	1.892	0.588	3.514
2018	1.085	1.945	0.605	3.635
2019	1.101	1.987	0.609	3.697

Source: Municipal Tax Collector

Newark Board of Education
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

Tax Payer	2019			2010		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
The Prudential Insurance Company of America	\$ 191,314,200	1	0.82%	\$ 145,314,700	1	0.78%
NJBT Co.	95,384,764	5	0.41%			
Anheuser-Busch Companies Inc.	125,000,000	2	0.54%	122,284,000	2	0.66%
Three Penn Plaza (Horizon)	114,750,000	3	0.49%			
Prudential Newark Realty, LLC	108,535,600	4	0.46%			
2 Gateway Center Partners	74,141,800	7	0.32%	54,910,300	6	0.30%
Newark Legal Port Authority (c/o B. Myones)	62,833,400	8	0.27%			
ONC Tower Urban Renewal	61,043,500	9	0.26%			
Bell Atlantic / Verizon				103,424,400	3	0.56%
Wells REIT II	90,000,000	6	0.39%	85,314,000	4	0.46%
707 Broad St. Assoc. LLC				56,952,600	5	0.31%
Centre Market Building LLC				52,006,500	7	0.28%
TPE Gateway II LLC				42,998,500	8	0.23%
Heritage Gateway LLC				42,000,000	9	0.23%
Advance At One Gateway LLC	51,012,400	10	0.22%	41,015,900	10	0.22%
Total	<u>\$ 974,015,664</u>		<u>4.17%</u>	<u>\$ 746,220,900</u>		<u>4.02%</u>

Source: Municipal Tax Assessor

Newark Board of Education
Property Tax Levies and Collections
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy ^a		Collection in Subsequent Years
		Amount	Percentage of Levy	
2010	\$ 100,213,266	\$ 86,106,633	85.92%	\$ 14,106,633
2011	104,221,797	91,110,898	87.42%	13,110,899
2012	106,842,876	106,842,876	100.00%	
2013	108,979,733	108,979,733	100.00%	
2014	111,159,328	111,159,328	100.00%	
2015	113,382,515	113,382,515	100.00%	
2016	115,650,165	115,650,165	100.00%	
2017	123,185,636	123,185,636	100.00%	
2018	130,337,259	130,337,259	100.00%	
2019	132,944,004	132,944,004	100.00%	

Source: District records including the Certificate and Report of School Taxes (A4F form).

a School Taxes are collected by the Municipal Tax Collector. Under New Jersey Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount certified prior to the end of the school year.

Newark Board of Education
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Governmental Activities			Percentage of Personal Income ^a	Per Capita ^a
	Capital Leases	Notes Payable	Total District		
2010		\$ 25,000,000	\$ 25,000,000	0.20%	\$ 50,791
2011		25,000,000	25,000,000	0.21%	52,956
2012				0.00%	54,879
2013		20,000,000	20,000,000	0.27%	54,603
2014		30,000,000	30,000,000	N/A	29,424
2015	\$ 5,025,000	30,000,000	35,025,000	N/A	N/A
2016	16,023,955	30,000,000	46,023,955	N/A	N/A
2017	14,221,482	30,000,000	44,221,482	N/A	N/A
2018	25,896,516	30,000,000	55,896,516	N/A	N/A
2019	22,510,346	25,000,000	47,510,346	N/A	N/A

Source: District CAFR Schedule I-2

Note: Details regarding the district's outstanding liabilities can be found in the notes to the basic financial statements.

^a See J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

N/A Data not available.

Newark Board of Education
 Ratios of Net General Bonded Debt Outstanding-City of Newark
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds - Type I	Net General Bonded Debt Outstanding		
2010	\$ 126,295,000	\$ 126,295,000	1.17%	\$ 50,791
2011	97,957,000	97,957,000	0.90%	52,956
2012	88,142,000	88,142,000	0.81%	54,879
2013	78,012,000	78,012,000	0.60%	54,603
2014	88,599,977	88,599,977	0.71%	29,424
2015	62,332,000	62,332,000	0.50%	N/A
2016	59,527,000	59,527,000	0.49%	N/A
2017	53,062,000	53,062,000	0.44%	N/A
2018	46,397,000	46,397,000	0.39%	N/A
2019	41,577,000	41,577,000	0.34%	N/A

Source: City of Newark Finance Department

a See J-6 for property tax data.

b Population data can be found in J-14.

N/A Data is not available.

Newark Board of Education
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2019
 Unaudited

<u>Governmental Unit</u>	A	B	A x B = C C Estimated
	Debt Outstanding	Estimated Percentage Applicable ^a	Share of Overlapping Debt
County of Essex	\$ 1,039,452,998	16.44%	\$ 170,886,073
Passaic Valley Sewerage Commission:			
Senior Bonds	134,605,000	28.79%	38,752,780
Subordinated Bonds	81,825,979	28.79%	23,557,699
Other debt			
North Jersey Water Supply:			
Wanaque South Project	889,492	27.63%	245,767
Wanaque North Project	9,009,702	40.50%	3,648,929
Subtotal, overlapping debt	<u>1,265,783,171</u>		<u>237,091,248</u>
Newark Board of Education Direct Debt (Type I)	41,577,000		41,577,000
Total direct and overlapping debt (Type I)	<u>\$ 1,307,360,171</u>		<u>\$ 278,668,248</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Essex County Board of Taxation.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the residents and businesses of the City of Newark. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

Newark Board of Education
 Legal Debt Margin Information
 Last Ten Fiscal Years
 Unaudited

Legal Debt Margin Calculation for Fiscal Year 2019

	Equalized valuation basis
	2019 \$ 15,676,100,774
	2018 15,587,558,213
	2017 <u>14,267,991,416</u>
	Total \$ <u>45,531,650,403</u>
Average equalized valuation of taxable property	<u>\$ 15,177,216,801</u>
Debt limit (8% of average equalization value)	\$ 1,214,177,344 ^a
Total Net Debt Applicable to Limit	<u>41,577,000</u>
Legal debt margin	<u>\$ 1,172,600,344</u>

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 1,449,733,853	\$ 1,398,855,316	\$ 1,243,336,275	\$ 1,163,635,742	\$ 1,062,438,395	\$ 1,133,213,645	\$ 1,117,422,728	\$ 1,123,089,700	\$ 1,163,408,757	\$ 1,214,177,344
Total net debt applicable to limit*	<u>126,295,000</u>	<u>97,957,000</u>	<u>88,142,000</u>	<u>78,012,000</u>	<u>88,599,977</u>	<u>62,332,000</u>	<u>59,527,000</u>	<u>53,062,000</u>	<u>46,397,000</u>	<u>41,577,000</u>
Legal debt margin	<u>\$ 1,226,602,891</u>	<u>\$ 1,323,438,853</u>	<u>\$ 1,300,898,316</u>	<u>\$ 1,085,623,742</u>	<u>\$ 973,838,418</u>	<u>\$ 1,070,881,645</u>	<u>\$ 1,057,895,728</u>	<u>\$ 1,070,027,700</u>	<u>\$ 1,117,011,757</u>	<u>\$ 1,172,600,344</u>
Total net debt applicable to the limit as a percentage of debt limit	8.71%	7.00%	7.09%	6.70%	8.34%	5.50%	5.33%	4.72%	3.99%	3.42%

Source: Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,
 Department of Treasury, Division of Taxation

^a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

* Represents Type I school debt

Newark Board of Education
Demographic and Economic Statistics
Last Ten Fiscal Years
Unaudited

<u>Year</u>	<u>Population^a</u>	<u>Personal Income^b</u>	<u>Per Capita Personal Income^c</u>	<u>Unemployment Rate^d</u>
2010	278,154	\$ 14,427,847,980	\$ 51,870	15.00%
2011	277,942	15,103,924,164	54,342	15.20%
2012	278,346	15,262,546,218	54,833	15.00%
2013	279,139	15,460,392,654	55,386	13.40%
2014	280,441	16,174,154,234	57,674	8.60%
2015	281,100	16,874,433,000	60,030	10.20%
2016	281,764	16,867,238,332	59,863	7.90%
2017	284,386	17,024,199,118	59,863	7.90%
2018	285,154	17,362,171,598	60,887	7.40%
2019	282,090	17,927,947,860	63,554	5.20%

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development.
Estimated as of June 30 of the fiscal year.

^b Personal income has been estimated based upon the municipal population and per capita personal income presented

^c Per capita personal income by municipality estimated based upon the Census published by the US Bureau of Economic Analysis reflecting midyear population estimates available as of July 2014.

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

Newark Board of Education
Principal Employers
Current Year and Nine Years Ago
Unaudited

Employer	2019			2010		
	Employees	Rank [Optional]	Percentage of Total Employment Reported	Employees	Rank [Optional]	Percentage of Total Employment Reported
Newark Liberty International Airport	24,500	1	21%			0%
University of Medicine/Dentistry	20,700	2	18%	6,000	4	11%
Verizon Communications	15,800	3	13%			0%
Continental-United Airlines	13,400	4	11%	7,800	2	14%
Public Service Enterprise Group	12,945	5	11%			0%
Robert Wood Johnson Health	11,000	6	9%			0%
Prudential Financial, Inc	8,743	7	7%	3,500	8	6%
Newark Board of Education	5,595	8	5%	7,711	3	14%
Horizon Blue Cross & Blue Shield of NJ	5,523	9	5%	3,200	10	6%
Newark Hospitals			0%	9,000	1	16%
US Government			0%	6,000	5	11%
NJ Transit			0%	4,000	6	7%
Essex County			0%	3,900	7	7%
City of Newark			0%	3,500	9	6%
	118,206		100.00%	54,611		100.00%

Source: Various

Newark Board of Education

Full-time Equivalent District Employees by Function/Program

<u>Function/Program</u>	Last Ten Fiscal Years (Unaudited)									
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Instruction										
Regular	3,512	3,122	3,277	3,276	3,121	2,847	2,694	2,934	2,941	2,966
Other instruction	579	529	440	457	444	416	381	490	427	776
Support Services:										
Student and instruction related services	1,481	1,379	1,266	1,249	1,230	870	678	858	930	769
General administration	65	73	75	76	65	43	26	42	43	49
School administrative services	225	244	247	45	279	291	398	349	365	95
Central services	172	151	157	161	170	145	110	118	125	85
Administrative information technology	24	25	29	30	32	25	24	25	25	21
Plant operations and maintenance	1,240	1,011	1,001	904	854	775	649	765	815	762
Pupil transportation	17	17	19	17	17	18	16	19	36	38
Other support services	296	307	216	271	56	226	206	133	143	5
Food Service	196	176	136	134	133	217	171	239	266	248
Total	<u>7,807</u>	<u>7,034</u>	<u>6,863</u>	<u>6,620</u>	<u>6,401</u>	<u>5,872</u>	<u>5,353</u>	<u>5,971</u>	<u>6,116</u>	<u>5,814</u>

Source: District Personnel Records

Newark Board of Education

Operating Statistics

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2010	45,151	\$ 1,030,693,072	\$ 22,828	0.96%	4,387	1:21	1:21	1:20	39,275	35,959	-2.26%	91.56%
2011	45,625	982,348,178	21,531	-5.68%	3,939	1:21	1:21	1:20	38,497	35,192	-1.98%	91.41%
2012	45,525	1,046,417,560	22,986	6.76%	3,282	1:21	1:21	1:20	37,445	34,540	-2.73%	92.24%
2013	46,773	1,114,693,488	23,832	3.68%	3,247	1:21	1:21	1:20	37,022	33,904	-1.13%	91.58%
2014	48,278	1,054,307,629	21,838	-8.37%	3,156	1:21	1:21	1:20	37,177	33,825	0.42%	90.98%
2015	49,259	1,071,513,547	21,753	-0.39%	2,994	1:21	1:21	1:20	35,976	35,552	-3.23%	98.82%
2016	49,419	1,083,704,794	21,929	0.81%	2,733	1:21	1:22	1:20	36,041	32,659	0.18%	90.62%
2017	50,136	1,080,488,556	21,551	-1.72%	2,748	1:20	1:21	1:20	35,964	32,438	-0.21%	90.20%
2018	51,007	1,118,904,316	21,936	1.79%	2,755	1:20	1:21	1:20	36,401	32,786	1.22%	90.07%
2019	52,913	1,161,390,877	21,949	0.06%	2,930	1:20	1:21	1:20	37,129	33,933	2.00%	91.39%

Sources: District records

Note: Enrollment based on annual October district count.

^a Operating expenditures equal total governmental funds expenditures less debt service and capital projects / outlay.

^b Teaching staff includes only full-time equivalents of certificated staff.

^c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Arts										
Square Feet	200,000	200,000	195,994	198,324	198,324	198,324	198,324	198,324	198,324	198,324
Capacity (students)	616	616	616	552	552	552	552	552	552	552
Enrollment	559	593	646	687	694	701	713	713	665	612
American History High (Montgomery)										
Square Feet	115,485	115,485	116,506	117,509	117,509	117,509	117,509	117,509	117,509	117,509
Capacity (students)	357	357	357	718	718	718	718	718	718	718
Enrollment	291		289	340	400	467	450	450	474	504
Barringer										
Square Feet	295,480	295,480	296,708	296,708	296,708	296,708	296,708	296,708	296,708	296,708
Capacity (students)	1,650	1,650	1,650	1,029	1,029	1,029	1,029	1,029	1,029	1,029
Enrollment	1,568	1,872	1,414	1,291	1,272	1,407	1,330	1,330	1,551	1,514
Central										
Square Feet	260,000	260,000	261,361	261,361	261,361	261,361	261,361	261,361	261,361	261,361
Capacity (students)	1,200	1,200	1,200	1,015	1,015	1,015	1,015	1,015	1,015	1,015
Enrollment	860	859	802	776	828	816	832	832	802	779
East Side										
Square Feet	225,600	225,600	305,421	302,353	302,353	302,353	302,353	302,353	302,353	302,353
Capacity (students)	1,477	1,477	1,477	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Enrollment	1,443	1,427	1,465	1,467	1,558	1,700	1,802	1,802	1,888	2,056
Malcolm X Shabazz High										
Square Feet	329,630	329,630	316,385	313,585	313,585	313,585	313,585	313,585	313,585	313,585
Capacity (students)	1,423	1,423	1,423	942	942	942	942	942	942	942
Enrollment	942	968	706	636	574	787	562	562	466	398
Science High										
Square Feet	275,000	275,000	273,859	275,743	275,743	275,743	275,743	275,743	275,743	275,743
Capacity (students)	1,200	1,200	1,200	714	714	714	714	714	714	714
Enrollment	902	838	769	787	813	816	847	847	804	827
Technology High										
Square Feet	149,620	149,620	168,863	172,163	172,163	172,163	172,163	172,163	172,163	172,163
Capacity (students)	715	715	715	750	750	750	750	750	750	750
Enrollment	474	497	548	575	591	681	610	610	592	654

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
University High										
Square Feet	149,015	149,015	147,869	147,869	147,869	147,869	147,869	147,869	147,869	147,869
Capacity (students)	864	864	864	754	754	754	754	754	754	754
Enrollment	520	523	567	595	611	601	536	536	539	558
Weequahic										
Square Feet	186,125	186,125	186,549	220,995	220,995	220,995	220,995	220,995	220,995	220,995
Capacity (students)	786	786	786	777	777	777	777	777	777	777
Enrollment	759	793	679	624	536	454	338	338	375	430
West Side High(Newark Evening School)										
Square Feet	145,255	145,255	145,381	145,501	145,501	145,501	145,501	145,501	145,501	145,501
Capacity (students)	868	868	868	712	712	712	712	712	712	712
Enrollment	1,274	1,133	1,219	1,050	941				714	604
Luis Munoz Marin w/ Broadway										
Square Feet	206,625	206,625	191,351	191,351	191,351	191,351	191,351	191,351	191,351	191,351
Capacity (students)	1,111	1,111	1,111	980	980	980	980	980	980	980
Enrollment	968	970	989	956	924	967	967	967	930	856
Abington Avenue										
Square Feet	93,400	93,400	77,878	84,836	84,836	84,836	84,836	84,836	84,836	84,836
Capacity (students)	728	728	728	661	661	661	661	661	661	661
Enrollment	743	709	731	767	757	728	728	728	864	887
Alexander Street										
Square Feet	77,720	77,720	74,844	74,849	74,849	74,849	74,849	74,849	74,849	74,849
Capacity (students)	617	617	617	511	511	511	511	511	511	511
Enrollment	608	564	448	379	383					
Ann Street										
Square Feet	92,120	92,120	113,355	111,609	111,609	111,609	111,609	111,609	111,609	111,609
Capacity (students)	805	805	805	720	720	720	720	720	720	720
Enrollment	1,332	1,313	1,336	1,340	1,401	1,361	1,361	1,361	1,255	1,322
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	93,035	93,035	91,081	92,229	92,229	92,229	92,229	92,229	92,229	92,229
Capacity (students)	488	488	488	598	598	598	598	598	598	598
Enrollment	618	653	593	584	626	631	631	631	529	512

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Belmont Runyon										
Square Feet	116,025	116,000	118,734	118,936	118,936	118,936	118,936	118,936	118,936	118,936
Capacity (students)	550	550	544	490	490	490	490	490	490	490 *
Enrollment	544	505	537	511	497	539	539	539	537	475
William H. Brown Academy										
Square Feet	106,025	106,025	95,494	95,494	95,494	95,494				
Capacity (students)	872	872	872							
Enrollment										
Boylan Street - Alexander Street Annex										
Square Feet	24,245	24,245	24,083	24,083	24,083	24,083				
Capacity (students)	50	50	50	31	31	31				
Enrollment	108	104	94	90	85					
Bragaw Avenue										
Square Feet	69,515	69,515	64,797	74,240	74,240	74,240				
Capacity (students)	484	484	484	390	390	390				
Enrollment	341	318	337	312	275					
Branch Brook										
Square Feet	20,000	20,000	21,870	20,542	20,542	20,542	20,542	20,542	20,542	20,542
Capacity (students)	47	47	47	51	51	51	51	51	51	51
Enrollment	168	163	159	166	187	170	178	178	161	147
Bruce Street w/ GW Carver										
Square Feet	209,500	209,500	235,206	210,384	210,384	210,384	210,384	210,384	210,384	210,384
Capacity (students)	*	*	*	*	*	*	1,026	1,026	1,026	1,026
Enrollment	45	45	42	57	51	52	47	47	56	61
Burnet Street										
Square Feet	84,460	84,056	84,999	84,999	84,999	84,999				
Capacity (students)	370	370	370	347	347	347				
Enrollment	259	258	234							
Camden Street										
Square Feet	161,785	161,785	169,014	169,014	169,014	169,014	169,014	169,014	169,014	169,014
Capacity (students)	991	991	991	658	658	658	933	933	933	933
Enrollment	363	390	549	578	578	662	629	629	661	625

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	170,900	170,900	176,362	153,613	153,613	153,613	153,613	153,613	153,613	153,613
Capacity (students)	901	901	901	933	933	933	680	680	680	680
Enrollment	394	349	320	417	439	774	307	307	344	423
Chancellor Avenue										
Square Feet	93,035	93,035	80,670	81,199	81,199	81,199	81,199	81,199	81,199	81,199
Capacity (students)	614	614	614	599	599	599	599	599	599	599
Enrollment	354	357	295	286	302	543	537		486	504
Chancellor Avenue Annex										
Square Feet	46,765	46,765	40,771	40,813	40,813	40,183	40,183	40,183	40,183	40,183
Capacity (students)	*	*	*	266	266	266	266	266	266	266
Enrollment	180	173	158	161	185				180	176
Cleveland										
Square Feet	78,235	78,550	76,515	77,449	77,449	77,449	77,449	77,449	77,449	77,449
Capacity (students)	452	452	452	665	665	665	665	665	665	665
Enrollment	337	296	329	445	389	424	440	440	493	445
Dayton Street										
Square Feet	134,350	134,350	123,401	123,401	123,401	123,401				
Capacity (students)	702	702	702	683	683	683				
Enrollment	342	334	299							
Eighteenth Avenue										
Square Feet	96,300	96,300	102,340	91,215						
Capacity (students)	465	465	465	477						
Enrollment	254	246	214							
Elliott Street										
Square Feet	59,100	59,100	62,724	62,028	62,028	62,028	62,028	62,028		
Capacity (students)	583	583	583	471	471	471	471	471		
Enrollment	477	450	462	475	450	457	466			
New Elliot Street										
Square Feet							137,000	137,000	137,000	137,000
Capacity (students)							930	930	930	930
Enrollment									740	976

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fifteenth Avenue										
Square Feet	90,575	90,575	64,543	72,906	72,906	72,906	72,906	72,906	72,906	72,906
Capacity (students)	567	567	567	428	428	428	428	428	428	428
Enrollment	306	260								
First Avenue										
Square Feet	183,257	183,257	188,424	188,424	188,424	188,424	188,423	188,423	188,423	188,423
Capacity (students)	722	722	722	830	830	830	830	830	830	830
Enrollment	1,206	1,206	1,112	1,064	1,117	1,099	1,121	1,121	1,171	1,156
Dr. E. Alma Flag										
Square Feet	75,300	75,300	75,406	75,406	75,406	75,406	75,406	75,406	75,406	75,406
Capacity (students)	405	405	405	511	511	511	511	511	511	511
Enrollment	535	539	510	503	493	531	503	503	593	478
Fourteenth Avenue										
Square Feet	59,265	59,265	57,964	57,965	57,965	57,965	57,965	57,965	57,965	57,965
Capacity (students)	340	340	340	280	280	280	280	280	280	280
Enrollment	217	228	251	229	235	248	245	245	53	96
Franklin										
Square Feet	110,185	110,185	87,540	87,540	87,540	87,540	87,540	87,540	87,540	87,540
Capacity (students)	538	538	538	490	490	490	490	490	490	490
Enrollment	568	588	570	617	662	657	586	586	531	538
George Washington Carver										
Square Feet	209,500	209,500	235,206	210,384	210,384	210,384	210,384	210,384	210,384	210,384
Capacity (students)	1,168	1,168	1,168	1,026	1,026	1,026	1,026	1,026	1,026	1,026
Enrollment	680	584	527	525	523	555	529	529	477	531
Gladys Hillman-Jones										
Square Feet	91,836	91,836	89,444	89,437	89,437	89,437	89,437	89,437	89,437	89,437
Capacity (students)	351	351	351	376	376	376	376	376	376	376
Enrollment						153	164	164	168	142
Dr. William H. Horton										
Square Feet	105,800	105,800	106,532	104,088	104,088	104,088	104,088	104,088	104,088	104,088
Capacity (students)	713	713	713	693	693	693	693	693	693	693
Enrollment	832	873	845	788	800	813	824	824	754	752

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Harriet Tubman										
Square Feet	51,095	51,214	50,652	50,653	50,653	50,653	50,653	50,653	50,653	50,653
Capacity (students)	365	365	365	351	351	351	351	351	351	351
Enrollment	297	303	279	296	348	356	360	360	393	394
Hawkins Street										
Square Feet	69,600	69,660	69,161	69,161	69,161	69,161	69,161	69,161	69,161	69,161
Capacity (students)	494	494	494	499	499	499	499	499	499	499
Enrollment	508	498	524	523	588	644	698	698	726	663
Newark Innovation Academy(Harold Wilson)										
Square Feet	75,300	75,300	73,346	73,347	73,347	73,347	73,347	73,347	73,347	73,347
Capacity (students)	368	368	368	409	409	409	409	409	409	409
Enrollment			437	181	77	141	119			
Hawthorne Avenue										
Square Feet	72,440	84,392	76,741	77,046	77,046	77,046	63,178	63,178	63,178	63,178
Capacity (students)	510	510	510	594	594	594	594	594	594	594
Enrollment	397	374	339	339	328	400	352	352	481	489
John F. Kennedy										
Square Feet	46,180	46,180	45,806	46,576	46,576	46,576	46,576	46,576	46,576	46,576
Capacity (students)	279	279	279	187	187	187	187	187	187	187
Enrollment	121	144	172	175	168	181	181	181	165	177
Lafayette Street										
Square Feet	75,170	145,530	80,094	82,431	82,431	82,431	68,118	68,118	68,118	68,118
Capacity (students)	643	643	643	650	650	650	650	650	650	650
Enrollment	956	1,054	1,093	1,118	1,154	1,100	1,169	1,169	1,200	1,233
Lincoln										
Square Feet	65,400	65,400	57,450	57,539	57,539	57,539	57,539	57,539	57,539	57,539
Capacity (students)	415	415	415	387	387	381	387	387	387	387
Enrollment	407	390	398	416	403	442	415	415	450	419
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	196,545	196,545	191,950	192,189	192,189	192,189	192,189	192,189	192,189	192,189
Capacity (students)	1,055	1,055	1,055	887	887	887	630	630	630	630
Enrollment	665	634	619	658	828	690	1,157	1,157	1,038	980

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Madison Elementary										
Square Feet	92,265	92,265	82,490	82,543	82,543	82,543	82,543	82,543	82,543	82,543
Capacity (students)	715	715	715	560	560	560	560	560	560	560
Enrollment	453	419	408	455	436					
Maple Avenue										
Square Feet	99,905	99,905	82,351	79,522	79,522	79,522	58,970	58,970	58,970	58,970
Capacity (students)	467	467	467	320	320	320	305	305	305	305
Enrollment	560	500	466	461	430					
Martin Luther King Jr.										
Square Feet	113,980	113,980	118,888	118,888	118,888	118,888	118,888	118,888	118,888	118,888
Capacity (students)	650	650	650	528	528	528	528	528	528	528
Enrollment	425	419	418							
McKinley										
Square Feet	159,230	159,230	154,884	159,793	159,793	159,793	148,949	148,949	148,949	148,949
Capacity (students)	1,046	1,046	1,046	791	791	791	791	791	791	791
Enrollment	909	889	903	902	919	895	842	842	839	831
Miller Street										
Square Feet	83,855	83,855	79,224	79,225	79,225	79,225				
Capacity (students)	665	665	665	563	563	563				
Enrollment	474	465	453	557	510	518				
West High School 9th Grade (Morton Street)										
Square Feet	102,945	102,945	99,903	99,902	99,902	99,902	99,902	99,902	99,902	99,902
Capacity (students)	557	557	557	546	546	546	546	546	546	546
Enrollment										
Mt. Vernon										
Square Feet	116,555	116,555	110,290	110,289	110,289	110,289	110,289	110,289	110,289	110,289
Capacity (students)	1,024	1,024	1,024	806	806	806	806	806	806	806
Enrollment	737	686	666	676	670	671	742	742	758	851
Rafael Hernandez School										
Square Feet	107,100	107,100	98,661	112,774	112,774	112,774	112,774	112,774	112,774	112,774
Capacity (students)	564	564	564	447	447	447	447	447	447	447
Enrollment	694	654	585	604	622	689	738	738	789	755

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Newton Street										
Square Feet	98,930	98,930	94,693	90,906	90,906	90,906	90,906	90,906	90,906	90,906
Capacity (students)	626	626	361	507	507	507	507	507	507	507
Enrollment	383	377	366	408	331				30	4
Oliver Street										
Square Feet	93,115	93,115	94,693	89,294	89,294	89,294	138,000	138,000	138,000	138,000
Capacity (students)	612	612	612	627	627	627	930	930	930	930
Enrollment	853	871	894	905	962	962	974	974	1,052	1,114
Peshine Avenue										
Square Feet	128,825	128,825	124,385	125,354	125,354	125,354	125,354	125,354	125,354	125,354
Capacity (students)	879	879	879	824	824	824	824	824	824	824
Enrollment	571	500	493	572	676	783	743	648	735	763
Quitman Street										
Square Feet	117,500	117,500	122,313	122,269	122,269	122,269	122,269	122,269	122,269	122,269
Capacity (students)	900	900	900	774	774	774	774	774	774	774
Enrollment	508	481	484	541	595	651	648	678	592	560
Ridge Street- includes Ridge Str ECC										
Square Feet	55,445	55,445	64,359	64,359	64,359	64,359	42,582	42,582	42,582	42,582
Capacity (students)	493	493	604	470	470	470	470	470	470	470
Enrollment	597	593	607	596	607	596	678	531	699	660
Roberto Clemente										
Square Feet	77,740	75,279	68,274	70,311	70,311	70,311	70,311	70,311	70,311	70,311
Capacity (students)	503	503	594	537	537	537	537	537	537	537
Enrollment	587	626	593	584	595	575	531		541	593
Roseville Avenue School										
Square Feet	24,220	24,220	19,399	14,550	14,550	14,550				
Capacity (students)	235	235	235	172	172	172				
Enrollment	169	149	146	156	102					
Samuel L. Berliner										
Square Feet	38,950	38,950	38,882	38,882	38,882	38,882	38,882	38,882	38,882	38,882
Capacity (students)	84	84	84	76	76	76	76	76	76	76
Enrollment	51	43	46	38		181	204	204	240	164

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
South Street @ old oliver										
Square Feet	35,090	35,090	30,656	29,510	29,510	29,510	90,906	89,294	89,294	89,294
Capacity (students)	296	296	296	266	266	266	627	627	627	627
Enrollment	319	319	330	343	358	349	380	974	705	276
South Seventeenth Street										
Square Feet	84,770	84,770	87,324	87,359	87,359	87,359	87,359	87,359	87,359	87,359
Capacity (students)	578	578	578	593	593	593	593	593	593	593
Enrollment	453	458	469	468	463	502	481	481	515	452
Speedway Avenue (Early Childhood - West)										
Square Feet	35,035	35,035	137,609	127,530	127,530	127,530	127,530	127,530	127,530	127,530
Capacity (students)	283	283	600	645	645	645	645	645	645	645
Enrollment	251	401	463	453	588	654	541	541	129	104
New Speedway										
Square Feet										115,552
Capacity (students)										881
Enrollment										703
Sussex Avenue										
Square Feet	71,079	71,089	70,977	71,392	71,392	71,392	64,742	64,742	64,742	64,742 *
Capacity (students)	551	551	551	432	432	432	432	432	432	432
Enrollment	471	475	434	497	524	511	481	481	481	506
Thirteenth Avenue										
Square Feet	206,520	206,520	241,838	202,702	202,702	202,702	202,702	202,702	202,702	202,702
Capacity (students)	1,378	1,378	1,378	912	912	912	912	912	912	912
Enrollment	599	605	650	882	831	797	744	744	683	621
Ivy Hill (Vailsburg)										
Square Feet	113,230	113,230	78,694	117,992	117,992	117,992	117,992	117,992	117,992	117,992
Capacity (students)	674	674	674	544	544	544	544	544	544	544
Enrollment	555	554	559	552	561	548	566	566	567	544
Wilson Avenue (including Early Childhood Center)										
Square Feet	82,865	90,865	92,126	92,591	92,591	92,591	92,541	92,541	92,541	92,541
Capacity (students)	294	294	294	415	415	415	415	415	415	415 *
Enrollment	836	879	841	928	980	1,031	1,142	1,142	1,142	1,177

Newark Board of Education
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	157,390	157,390	155,959	155,959	155,959	155,959	155,959	155,959	155,959	155,959
Capacity (students)	625	625	625	574	574	574	574	574	574	574
Enrollment	254	336	426	483	503	609	260		6	223
New Park School										
Square Feet	116,792	116,792	115,714	115,715	115,715	115,715	115,715	115,715	115,715	115,715
Capacity (students)	600	600	600	640	640	640	640	640	640	640
Enrollment	671	722	743	795	850	852	898	898	835	893
Fast Track Success Academy / Newark Hybrid HS										
Square Feet		31,069	31,069	32,163	32,163	32,163	32,163	32,163	32,163	32,163
Capacity (students)		250	250	67	67	67	67	67	67	67
Enrollment		247	238	119	152	122	475		83	
Early Childhood Academy South (Clinton Ave)										
Square Feet				43,531	43,531	43,531				
Capacity (students)				142	142	142				
Enrollment			121	255	197	128				
Charter School Enrollment										
Square Feet										
Capacity (students)										
Enrollment	5,558	6,502	7,907	9,759	10,745	13,070	14,266	14,266	14,266	16,927
Salome Urena/North 10th St Elementary School										
Square Feet	59,100	59,100	62,724	62,028	62,028	62,028	62,028	62,028	62,028	62,028
Capacity (students)	583	583	583	471	471	471	471	471	471	471
Enrollment	477	450	462	475	450	457	466		223	339

* Capacity for Annex included in the total for original school.

Source: District Facilities Office

Newark Board of Education
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities
11-000-261-xxx

School Facility	Building Area	Project #	Fiscal Year									
			2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Abington Avenue	84,836	Various	\$ 197,729	\$ 183,001	\$ 125,464	\$ 135,633	\$ 149,024	\$ 137,782	\$ 220,366	\$ 166,941	\$ 155,064	\$ 176,937
Alexander Street	74,849	Various	174,453	161,458	110,694	119,666	131,481	121,562	194,424	160,437	129,032	147,233
Academy of Vocational Careers (Montgomery Street)		Various									191,730	218,775
American History High (Warrant Street)	117,509	Various	273,881	253,480	173,784	187,869	206,418	190,846	305,236	249,744	109,060	124,443
Ann Street	111,609	Various	260,130	240,753	165,059	178,436	196,054	181,260	289,910	242,990	152,939	174,512
Arlington Avenue		Various										26,597
Arts	198,324	Various	462,239	427,807	293,302	317,073	348,378	322,097	515,157	420,136	332,043	378,880
Avon Avenue	92,229	Various	214,961	198,948	136,398	147,452	162,010	149,789	239,570	195,243	154,458	176,245
Audio Visual Library	14,025	Various	32,688	30,253	20,742	22,423	24,636	22,778	36,431	31,500	24,397	
Barringer	296,708	Various	691,545	640,032	438,802	474,366	521,201	481,882	770,715	636,028	490,561	559,757
Belmont Runyon	118,936	Various	277,207	256,558	175,895	190,151	208,924	193,163	308,943	254,520	192,585	219,750
Boylan Street		Various			35,616	38,503	42,304	39,113	62,557	51,625	40,252	45,930
Bragaw Avenue		Various			109,794	118,692	130,411	120,573	192,842	138,900	115,410	131,689
Branch Brook	20,542	Various	47,878	44,311	30,380	32,842	36,084	33,362	53,359	46,881	33,204	37,888
Broadway		Various								410,183	343,042	391,430
Burnet Street		Various			125,705	135,893	149,310	138,046	220,789	182,205	139,551	160,001
Camden Middle (Bard Early College High School)	153,613	Various	358,030	331,360	227,179	245,591	269,838	249,482	399,018	378,053	283,731	323,753
Camden Street	169,014	Various	393,925	364,582	249,955	270,213	296,892	274,495	439,023	362,301	268,598	306,485
Central	261,361	Various	609,161	563,785	386,528	417,855	459,110	424,475	678,899	560,258	431,656	492,543
Chancellor Avenue	81,199	Various	189,253	175,155	120,085	129,818	142,635	131,875	210,919	172,926	154,458	176,245
Chancellor Avenue Annex	40,813	Various	95,124	88,038	60,358	65,250	71,693	66,284	106,014	87,397	77,640	88,592
Cleveland	77,449	Various	180,512	167,066	114,540	123,823	136,048	125,784	201,178	164,019	130,410	148,208
Clinton Avenue		Various			64,378	69,596	76,467	70,698	113,074	93,316	72,336	82,539
Dayton Street		Various					216,768	200,415	320,541	264,524	223,050	254,512
Dr. E. Alma Flagg	75,406	Various	175,751	162,659	111,518	120,556	132,459	122,466	195,871	161,642	125,014	142,648
Dr. William H. Horton	104,088	Various	242,601	224,529	153,936	166,412	182,842	169,049	270,374	228,364	175,651	200,427
East Side	302,353	Various	704,702	652,209	447,151	483,391	531,117	491,050	785,378	654,706	374,545	427,376
Early Childhood Academy		Various					66,981	61,928	99,047			
Eighteenth Avenue		Various							236,936	219,378	159,879	182,430
Elliott Street	137,000	Various	319,309	295,524	91,733	99,168	108,959	100,739	161,121	134,456	98,119	111,959
Fast Track Academy		Various			47,566	51,421	56,498	52,236	83,545	66,600		
Fifteenth Avenue	72,906	Various	169,924	157,266	107,821	116,559	128,067	118,406	189,377	138,355	150,374	171,585
First Avenue	188,424	Various	439,165	406,452	278,661	301,245	330,988	306,018	489,442	403,909	304,246	347,162
Fourteenth Avenue	57,965	Various	135,101	125,037	85,725	92,672	101,822	94,141	150,567	124,253	98,393	112,271
Franklin	87,540	Various	204,032	188,834	129,463	139,956	153,774	142,173	227,390	187,652	182,931	208,734
George Washington Carver	210,384	Various	490,347	453,822	311,137	336,354	369,563	341,683	546,484	504,192	347,815	396,876
Gladys Hillman-Jones (ECC-North)	89,437	Various	208,453	192,926	132,269	142,989	157,106	145,254	232,317	191,734	152,468	173,974
Harold Wilson		Various									125,014	142,648
Harriet Tubman	50,653	Various	118,058	109,264	74,911	80,982	88,978	82,265	131,574	108,578	85,026	97,020
Hawkins Street	69,161	Various	161,195	149,188	102,282	110,572	121,489	112,324	179,649	148,255	115,651	131,964
Hawthorne Avenue	63,178	Various	147,251	136,282	113,944	123,178	135,340	125,130	200,131	164,503	140,109	159,872
Ivy Hill (formerly Valisburg)	117,992	Various	275,007	254,522	174,499	188,641	207,266	191,630	306,491	168,690	187,986	
Innovative Academy	73,347	Various	170,952	158,218	108,473	117,265	128,842	119,122	190,523	157,226		
John F. Kennedy	46,576	Various	108,556	100,470	68,881	74,464	81,816	75,644	120,984	98,191	76,669	87,483
Lafayette Street	68,118	Various	158,764	146,938	100,740	108,905	144,799	133,876	214,119	171,691	241,611	275,692

Newark Board of Education
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities

School Facility	Building Area	Project #	Fiscal Year									
			2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Lincoln	57,539	Various	\$ 134,108	\$ 124,118	\$ 85,095	\$ 91,991	\$ 101,074	\$ 93,449	\$ 149,461	\$ 123,151	\$ 108,578	\$ 123,894
Louise A. Spencer	192,189	Various	447,940	414,573	284,229	307,265	337,601	312,133	499,221	411,467	326,307	372,334
Luis Munoz Marin w/ Broadway	191,351	Various	445,987	412,766	282,990	305,925	336,129	310,772	497,045	410,183		
Madison Elementary	82,543	Various	192,385	178,055	122,073	131,967	144,996	134,058	214,410	176,827	153,187	174,787
Malcolm X Shabazz High	313,585	Various	730,881	676,438	463,762	501,348	550,847	509,291	814,554	678,208	547,257	624,450
Maple Avenue, including annex	58,970	Various	137,443	127,205	87,211	94,279	139,689	129,151	206,563	176,529	149,262	170,316
Martin Luther King Jr.	118,888	Various	277,095	256,455	175,824	190,074	208,840	193,085	308,818	254,850	375,585	215,829
Mary Wheeler Willis	30,100	Various	70,155	64,929	44,515	48,123	52,874	48,885	78,186	64,523	49,806	
McKinley	148,949	Various	347,159	321,300	220,281	238,134	280,694	259,519	415,071	332,012	264,356	301,645
Miller Street		Various					139,167	128,669	205,791	169,826	139,217	158,855
Morton Street	99,902	Various	232,844	215,500	147,745	159,720	175,489	162,520	259,501	214,154	170,911	195,019
Mt. Vernon	110,289	Various	257,053	237,906	163,107	176,326	193,735	179,120	286,482	236,419	193,507	220,820
NJ Regional Day School-Newark	21,714	Various	50,609	46,840	32,113	34,716	38,143	35,266	56,403	46,546	23,243	26,522
Newark Vocational West Kinney	155,959	Various	363,498	336,421	230,648	249,342	273,959	253,292	405,112	334,316	261,301	298,159
Newton Street	90,906	Various	211,877	196,094	134,441	145,337	159,686	147,640	236,133	194,992	164,245	187,413
Oliver Street	138,000	Various	321,640	297,681	204,089	220,629	156,855	145,022	231,946	202,986	157,911	176,397
Park School	115,715	Various	269,700	249,610	171,131	185,001	203,266	187,932	300,576	248,046	193,900	
Parker Street Warehouse	20,000	Various	46,615	43,142	29,578	31,975	35,132	32,482	51,951	42,872	33,204	
Pathway Academy	30,000	Various	69,922	64,713	44,367	47,963	52,698	48,723	77,927	64,309	49,806	
Peshine Avenue	125,354	Various	292,166	270,403	185,386	200,411	220,198	203,587	325,614	266,634	213,877	244,046
Quitman Street	122,269	Various	284,976	263,748	180,824	195,479	214,779	198,576	317,600	262,192	195,075	222,592
Rafael Hernandez School	112,774	Various	262,845	243,266	166,782	180,299	198,100	183,156	292,937	211,491	177,809	202,890
Renaissance Academy		Various									34,034	
Ridge Street	42,582	Various	99,247	91,854	62,975	68,079	113,054	104,525	167,176	137,961	92,050	105,035
Roberto Clemente	70,311	Various	163,876	151,669	103,983	112,411	123,509	114,192	182,637	146,353	124,979	142,608
Roseville Avenue School		Various					25,559	23,631	37,794	41,584	40,210	45,882
Salome Urena/North 10th St Elementary School	62,028	Various	144,570	133,801								
Samuel L. Berliner (ECC-Central)	38,882	Various	90,623	83,873	57,503	62,163	68,301	63,148	100,998	83,348	64,665	73,787
Science High	275,743	Various	642,681	594,809	407,797	440,848	484,373	447,832	716,257	587,049	456,560	520,959
South Seventeenth Street	87,359	Various	203,610	188,443	134,441	145,337	153,456	141,879	226,920	187,189	140,737	160,588
South Street	89,294	Various	208,120	192,617	43,642	47,180	51,838	47,927	76,654	65,715	58,257	66,474
Speedway Avenue	127,530	Various	297,237	275,097	188,604	203,890	224,021	207,121	331,266	294,981	255,094	291,076
Sussex Avenue	64,742	Various	150,896	139,656	95,747	103,507	125,408	115,947	185,445	152,147	118,023	134,652
Technology High	172,163	Various	401,265	371,375	254,612	275,248	302,423	279,609	447,203	361,592	248,402	283,440
Thirteenth Avenue	202,702	Various	472,443	437,251	299,777	324,073	356,069	329,207	526,529	518,408	342,868	391,231
University High	147,869	Various	344,642	318,970	218,684	236,408	259,748	240,153	384,098	316,974	247,397	282,294
Untermann Stadium & Fieldhouse	3,600	Various	8,391	7,766	5,324	5,756	6,324	5,847	9,351	7,717	5,977	
Warehouse Motor Pool	50,000	Various	116,536	107,856	73,945	79,938	87,831	81,205	129,878	107,181	63,729	
Weequahic	220,995	Various	515,079	476,711	326,830	353,319	388,202	358,917	574,046	399,890	309,008	352,595
West Side High	145,501	Various	339,123	313,862	215,182	232,622	255,589	236,307	377,947	311,641	241,155	275,171
William H. Brown Academy		Various			141,226	152,672	167,746	155,091	248,051	204,703		
Wilson Avenue	92,591	Various	215,804	199,729	136,933	148,031	162,646	150,376	240,510	197,482	150,856	172,134
Grand Total	7,958,432		\$ 18,548,924	\$ 17,167,231	\$ 12,028,764	\$ 12,533,153	\$ 13,845,925	\$ 14,203,362	\$ 17,854,957	\$ 20,134,733	\$ 16,244,847	\$ 14,600,601

Note: School facilities as defined under EPCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)
Source: District records of required maintenance.

Newark Board of Education

Insurance Schedule

June 30, 2019
Unaudited

	<u>Coverage</u>	<u>Deductible</u>
School Policies		
All Risk Property - (Travelers Insurance Co.)		
Buildings and Contents (All Locations)	\$1,804,398,043	
Limits of Liability	\$500,000,000	\$ 100,000 \$250,000 Water Damage
EDP Equipment, Media, and Other	\$25,000,000	100,000
Miscellaneous Property	\$10,000,000	100,000
Flood Zone A	\$5,000,000	1,000,000
Flood Zone B, X, X-500	\$5,000,000	1,000,000
Flood Anywhere else	\$25,000,000	100,000
Earthquake	\$50,000,000	100,000
Boiler and Machinery	\$250,000,000	100,000
Excess Liability Insurance (Lloyd's of London)		
Per Occurrence	10,000,000	
Per Aggregate	10,000,000	
Excess General Liability		500,000
Excess Automobile Liability		1,000,000
Excess Workers Compensation Insurance (State National Insurance)		
Excess Workers' Compensation	1,000,000	1,750,000
Commercial Automobile Insurance - (Selective Insurance Group)		
Auto Liability	1,000,000	
Comprehensive	Actual Cash Value cars	1,000
	Actual Cash Value buses	5,000
Collision	Actual Cash Value cars	1,000
	Actual Cash Value buses	5,000
Fidelity Insurance (Crime) - Travelers Insurance Co.		
Blanket Bond for Forgery & Employee Dishonesty	200,000	
Evan S. Gillingham, Treasurer of School Monies	3,000,000	
Student Accident and Athletic (Full Excess) -		
The Hartford Life & Accident Insurance Company		
Starr Life Benefit	25,000	
Life Benefit	10,000	
Dismemberment	25,000	
Dental	Included w/in \$25k	

Source: District records

Single Audit Section

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

Independent Auditors' Report

President and Members
Of the Board of Education
Newark Board of Education
Newark, New Jersey
County of Essex

We have audited, in accordance with the auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Newark Board of Education, in the County of Essex, New Jersey (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 19, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

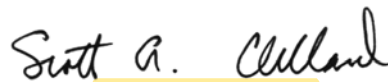
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

Purpose of this Report

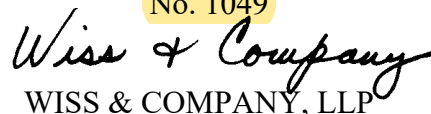
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Scott A. Clelland

Licensed Public School Accountant

No. 1049



WISS & COMPANY, LLP

December 19, 2019
Livingston, New Jersey

Report on Compliance For Each Major Federal and State Program and
Report on Internal Control Over Compliance Required by the
Uniform Guidance and New Jersey OMB Circular 15-08

Independent Auditors' Report

President and Members
Of the Board of Education
Newark Board of Education
Newark, New Jersey
County of Essex

Report on Compliance for Each Major Federal and State Program

We have audited the Newark Board of Education's, in the County of Essex, State of New Jersey (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2019. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of*

Federal Grants, State Grants and State Aid. Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

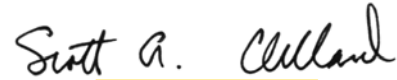
Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.



Scott A. Clelland

Licensed Public School Accountant

No. 1049



WISS & COMPANY, LLP

December 19, 2019
Livingston, New Jersey

Newark Board of Education
Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	CFDA Number	Award Amount	Grant Period		June 30, 2018					June 30, 2019			
				From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Cash Received	Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor
General Fund:														
U.S. Department of Health and Human Services														
Pass-Through State Department of Education														
General Fund:														
Medicaid Assistance Program - SEMI	1905NJSMAP	93.778	\$ 4,379,393	07/01/2018	06/30/2019					\$ 4,379,393	\$ (4,379,393)			
Total U.S. Department of Health and Human Services										4,379,393	(4,379,393)			
Total General Fund														
										4,379,393	(4,379,393)			
Special Revenue Fund:														
U.S. Department of Agriculture														
Pass-Through State Department of Agriculture														
Child And Adult Care Food Program	191NJ304N1099	10.558	3,804,505	07/01/2018	06/30/2019					4,488,740	(3,525,367)		\$ 963,373	
Child And Adult Care Food Program	181NJ304N1099	10.558	2,955,391	07/01/2017	06/30/2018		\$ 189,374				(189,374)			
Child And Adult Care Food Program	171NJ304N1099	10.558	3,377,537	07/01/2016	06/30/2018		68,763		\$ 16,488		(85,251)			
Total U.S. Department of Agriculture							258,137		16,488	4,488,740	(3,799,992)		963,373	
U.S. Department of Homeland Security														
Pass-Through State Department of Education														
Special Revenue Fund:														
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sand	4264DRNJ0000001	97.036	292,596	10/29/2012	06/30/2013		1,027						1,027	
Total U.S. Department of Homeland Security							1,027						1,027	
U.S. Department of Health and Human Services:														
Head Start	02CH3093	93.600	8,124,403	07/01/2018	06/30/2019					6,849,156	(7,604,912)	\$ (755,756)		
Head Start	02CH3093	93.600	7,060,920	07/01/2017	06/30/2018	\$ (2,026,637)	38,725		28,955	2,275,352	(294,064)		22,331	
Subtotal Head Start						(2,026,637)	38,725		28,955	9,124,508	(7,898,976)	(755,756)	22,331	
The Centers for Disease Control HIV Prevention	18NU87P5004373	93.079	350,000	08/01/2018	07/31/2019						(254,991)	(254,991)		
Total U.S. Department of Health and Human Services						(2,026,637)	38,725		28,955	9,124,508	(8,153,967)	(1,010,747)	22,331	
U.S. Department of Education														
Pass-Through State Department of Education														
Special Revenue Fund:														
Title I Grants to Local Education Agencies Cluster:														
Title I Part A	S010A180030	84.010	24,466,734	07/01/2018	06/30/2019					18,943,882	(21,743,469)	(2,799,587)		
Title I Part A	S010A170030	84.010	21,162,217	07/01/2017	06/30/2018	(2,816,506)			37,106	2,982,608	(1,131,142)	(927,934)		
Title I High Performing Reward	S010A140030	84.010	188,876	07/01/2014	06/30/2015		8,214						\$ 8,214	
Title I Reallocation	S010A180030	84.010	1,157,472	02/01/2019	09/30/2019						(248,097)	(248,097)		
Title I SIA Part A	S010A180030	84.010A	5,576,704	07/01/2018	06/30/2019					1,654,745	(3,032,882)	(1,378,137)		
Title I SIA Part A	S010A170030	84.010A	3,817,758	07/01/2017	06/30/2018	(1,839,356)			44,087	1,795,269				
Subtotal Title I Grants to Local Education Agencies Cluster						(4,655,862)	8,214		81,193	25,376,504	(26,155,590)	(5,353,755)	8,214	
School Improvement Grant Cohort-4R	S377A160031	84.377A	5,903,362	09/01/2018	08/31/2019					2,191,699	(4,616,171)	(2,424,472)		
School Improvement Grant Cohort-4R	S377A160031	84.377A	3,185,521	10/01/2016	08/31/2018	(3,110,005)			144,765	4,018,676	(1,000,574)		52,862	
Subtotal SIG Grants						(3,110,005)			144,765	6,210,375	(5,616,745)	(2,424,472)	52,862	
Title IIA	S367A180029	84.367A	2,347,991	07/01/2018	06/30/2019					1,803,692	(1,831,744)	(28,052)		
Title IIA	S367A170029	84.367A	2,157,188	07/01/2017	06/30/2018	(1,487,794)			17,307	1,834,809	(376,667)	(12,345)		
Subtotal Title IIA Grants						(1,487,794)			17,307	3,638,501	(2,208,411)	(40,397)		
Language Instruction for English Learners and Immigrant Students:														
Title III	S365A180030	84.365	1,146,938	07/01/2018	06/30/2019					631,230	(631,230)			
Title III	S365A170030	84.365	946,737	07/01/2017	06/30/2018	(178,115)			16,268	216,525	(268,410)	(213,732)		
Title III Immigrant	S365A180030	84.365	367,531	07/01/2018	06/30/2019					9,203	(354,594)	(269,729)		
Title III Immigrant	S365A170030	84.365	206,327	07/01/2017	06/30/2018			\$ 66,232	(66,232)					
Subtotal Language Instruction for English Learners and Immigrant Students						(178,115)		66,232	25,698	856,958	(1,254,234)	(483,461)		

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Board of Education
Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	CFDA Number	Award Amount	Grant Period		(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Cash Received	Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor
				From	To									
				June 30, 2018										
June 30, 2019														
General Fund:														
Title IV	S424A180031	84.424	1,383,780	07/01/2018	06/30/2019					\$ 835,201	\$ (1,115,228)	\$ (280,027)		
Title IV	S424A170031	84.424	296,907	07/01/2017	06/30/2018	\$ (150,881)			\$ 30,783	120,098				
Subtotal Title IV Grants						(150,881)			30,783	955,299	(1,115,228)	(280,027)		
Special Education Grant Cluster:														
IDEA, Part B	H027A180100	84.027	10,687,564	07/01/2018	06/30/2019					6,812,134	(9,657,409)	(2,845,275)		
IDEA, Part B	H027A170100	84.027	9,907,819	07/01/2017	06/30/2018	(6,842,305)		316,025		6,771,430	(572,277)	(327,127)		
IDEA, Preschool	H173A180114	84.173	533,593	07/01/2018	06/30/2019					112,538	(272,861)	(160,323)		
IDEA, Preschool	H173A170114	84.173	260,444	07/01/2017	06/30/2018	(102,169)				290,326	(259,060)	(70,943)	\$ 40	
Subtotal of Special Education Grant Cluster						(6,944,474)		316,025	13,986,428	(10,761,607)	(3,403,668)	40		
Career and Technical Education (Perkins)														
Career and Technical Education (Perkins)	V048A180030	84.048A	\$ 419,977	07/01/2018	06/30/2019					281,377	(390,552)	(109,175)		
Career and Technical Education (Perkins)	V048A170030	84.048A	488,723	07/01/2017	06/30/2018	(218,883)		\$ 756	\$ 29,282	216,407			26,806	\$ 756
Subtotal Career and Technical Education (Perkins)						(218,883)		756	29,282	497,784	(390,552)	(109,175)	26,806	756
Education Technology Improvement Grant														
	N/A	84.ETI	200,000	11/01/2012	10/31/2013		\$ 4,228							4,228
21st Century Community Learning Centers														
21st Century Community Learning Centers	S287C180030	84.287	425,000	09/01/2018	08/31/2019					260,647	(384,796)	(124,149)		
21st Century Community Learning Centers (reallocated)	S287C180030	84.287	33,458	09/01/2017	12/31/2019					23,266	(23,266)			
21st Century Community Learning Centers	S287C170030	84.287	425,000	09/01/2017	08/31/2018	(174,856)			5,235	258,128	(79,571)		8,936	
Subtotal 21st Century Community Learning Centers						(174,856)			5,235	542,041	(487,633)	(124,149)	8,936	
Temporary Emergency Impact Aid														
	S938C18005	84.938C	945,000	07/01/2017	06/30/2018	(945,000)				945,000				
Total U.S. Department of Education/Pass-Through State Department of Education														
						(17,865,870)	12,442	66,988	650,288	53,008,890	(47,990,000)	(12,219,104)	88,644	13,198
Total Special Revenue Fund														
						(19,892,507)	310,331	66,988	695,731	66,622,138	(59,943,959)	(13,229,851)	1,075,375	13,198
U.S. Department of Agriculture Pass-through														
State Department of Agriculture:														
Enterprise Fund:														
Child Nutrition Cluster:														
School Breakfast Program	191NJ304N1099	10.553	7,042,225	07/01/2018	06/30/2019					5,658,009	(7,042,225)	(1,384,216)		
School Breakfast Program	181NJ304N1099	10.553	6,803,617	07/01/2017	06/30/2018	(466,437)				466,437				
National School Lunch Program	191NJ304N1099	10.555	12,416,608	07/01/2018	06/30/2019					10,116,727	(12,416,608)	(2,299,881)		
National School Lunch Program	181NJ304N1099	10.555	11,623,890	07/01/2017	06/30/2018	(748,273)				748,273				
After School Snack Program For Children	191NJ304N1099	10.555	124,948	07/01/2018	06/30/2019					97,368	(124,948)	(27,580)		
After School Snack Program For Children	181NJ304N1099	10.555	148,624	07/01/2017	06/30/2018	(10,150)				10,150				
Summer Food Service Program For Children	191NJ304N1099	10.559	478,678	07/01/2018	06/30/2019					478,678	(478,678)			
Food Donation Program (NC)	191NJ304N1099	10.555	1,473,531	07/01/2018	06/30/2019					1,473,531	(1,447,540)		25,991	
Food Donation Program (NC)	181NJ304N1099	10.555	1,489,732	07/01/2017	06/30/2018		25,612				(25,612)			
Subtotal Child Nutrition Cluster						(1,224,860)	25,612			19,049,173	(21,535,611)	(3,711,677)	25,991	
Fresh Fruit and Vegetable Program														
Fresh Fruit and Vegetable Program	191NJ304N1099	10.582	294,077	07/01/2018	06/30/2019					260,838	(294,077)	(33,239)		
Fresh Fruit and Vegetable Program	181NJ304N1099	10.582	277,938	07/01/2017	06/30/2018	(47,049)				47,049				
Subtotal Fresh Fruit and Vegetable Program						(47,049)				307,887	(294,077)	(33,239)		
Total Enterprise Fund														
						(1,271,909)	25,612	-	-	19,357,060	(21,829,688)	(3,744,916)	25,991	-
Total Expenditures of Federal Awards														
						\$ (21,164,416)	\$ 335,943	\$ 66,988	\$ 695,731	\$ 90,358,591	\$ (86,153,040)	\$ (16,974,767)	\$ 1,101,366	\$ 13,198

(NC) - non cash expenditures

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Board of Education
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2019

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		Balance at June 30, 2018					Balance at June 30, 2019			Memo			
			From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover	Cash Received	Transfer from General Fund	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable
State Department of Education																
<u>General Fund:</u>																
Categorical Special Education Aid	19-495-034-5120-089	\$ 45,823,149	07/01/2018	06/30/2019					\$ 41,262,428		\$ (45,823,149)				\$ (4,560,721)	\$ (45,823,149)
Categorical Special Education Aid	18-495-034-5120-089	28,732,094	07/01/2017	06/30/2018	\$ (2,857,548)				2,857,548							
Equalization Aid	18-495-034-5120-078	695,804,873	07/01/2018	06/30/2019					626,552,281		(695,804,873)				(69,252,592)	(695,804,873)
Equalization Aid	18-495-034-5120-078	655,870,579	07/01/2017	06/30/2018	(65,229,547)				65,229,547							
Categorical Security Aid	18-495-034-5120-084	24,632,298	07/01/2018	06/30/2019					22,180,676		(24,632,298)				(2,451,622)	(24,632,298)
Categorical Security Aid	18-495-034-5120-084	19,436,638	07/01/2017	06/30/2018	(1,933,069)				1,933,069							
Adjustment Aid	18-495-034-5120-085	12,840,459	07/01/2018	06/30/2019					11,562,464		(12,840,459)				(1,277,995)	(12,840,459)
Adjustment Aid	18-495-034-5120-085	14,361,248	07/01/2017	06/30/2018	(1,428,297)				1,428,297							
Categorical Transportation Aid	18-495-034-5120-014	8,523,133	07/01/2018	06/30/2019					7,674,836		(8,523,133)				(848,297)	(8,523,133)
Categorical Transportation Aid	18-495-034-5120-014	6,797,523	07/01/2017	06/30/2018	(676,047)				676,047							
PARCC Readiness Aid	18-495-034-5120-098	477,920	07/01/2017	06/30/2018	(47,531)				47,531							
Per Pupil Growth Aid	18-495-034-5120-097	477,920	07/01/2017	06/30/2018	(47,531)				47,531							
Professional Learning Community Aid	18-495-034-5120-101	506,590	07/01/2017	06/30/2018	(50,383)				50,383							
Host District Support Aid	18-495-034-5120-102	23,457,499	07/01/2017	06/30/2018	(2,332,964)				2,332,964							
Adult Education Program Aid	18-100-034-5120-510	89,736	07/01/2017	06/30/2018	(8,925)				8,925							
Extraordinary Aid	18-100-034-5120-473	2,676,412	07/01/2018	06/30/2019							(2,676,412)	\$ (2,676,412)				(2,676,412)
Extraordinary Aid	18-100-034-5120-473	1,913,453	07/01/2017	06/30/2018	(1,913,453)				1,913,453							
Additional Non Public Transportation Aid (Aid in Lieu)	18-495-034-5120-014	158,050	07/01/2018	06/30/2019							(158,050)	(158,050)				(158,050)
Additional Non Public Transportation Aid (Aid in Lieu)	18-495-034-5120-014	168,200	07/01/2017	06/30/2018	(168,200)				168,200							
T.P.A.F. Social Security Aid	18-495-034-5095-003	22,410,355	07/01/2018	06/30/2019					22,073,714		(22,410,355)		(336,641)			(22,410,355)
T.P.A.F. Social Security Aid	18-495-034-5095-003	22,341,450	07/01/2017	06/30/2018	(146,064)				146,064							
On-Behalf Teachers' Pension and Annuity Fund	19-495-034-5094-002	51,598,589	07/01/2018	06/30/2019					51,598,589		(51,598,589)					(51,598,589)
On-Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	19-495-034-5094-001	23,405,039	07/01/2018	06/30/2019					23,405,039		(23,405,039)					(23,405,039)
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	19-495-034-5094-004	60,229	07/01/2018	06/30/2019					60,229		(60,229)					(60,229)
Total General Fund					(76,839,559)				883,209,815		(887,932,586)		(3,171,103)		(78,391,227)	(887,932,586)
<u>Special Revenue Fund</u>																
Non-Public Services																
<u>Chapter 192: Auxiliary Services</u>																
Compensatory Ed FY 19	19-100-034-5120-067	693,744	07/01/2018	06/30/2019					693,744		(447,703)			\$ 246,041		(447,703)
English as a Second Language FY 19	19-100-034-5120-067	112,158	07/01/2018	06/30/2019					112,158		(68,420)			43,738		(68,420)
English as a Second Language FY 18	18-100-034-5120-067	113,822	07/01/2017	06/30/2018			\$ 30,619					\$ (30,619)				
<u>Chapter 193: Handicapped Services</u>																
Supplemental Instruction FY19	19-100-034-5120-066	72,952	07/01/2018	06/30/2019					72,952		(55,193)			17,759		(55,193)
Supplemental Instruction FY18	18-100-034-5120-066	77,710	07/01/2017	06/30/2018			19,266					(19,266)				
Examination & Classification FY 19	19-100-034-5120-066	86,095	07/01/2018	06/30/2019					86,095		(79,901)			6,194		
Examination & Classification FY 18	18-100-034-5120-066	93,734	07/01/2017	06/30/2018			93,734					(93,734)				
Corrective Speech FY 19	19-100-034-5120-066	59,371	07/01/2018	06/30/2019					59,371		(43,479)			15,892		(43,479)
Corrective Speech FY 18	18-100-034-5120-066	34,819	07/01/2017	06/30/2018			3,571					(3,571)				
Nursing Services FY 19	19-100-034-5120-070	200,208	07/01/2018	06/30/2019					200,208		(200,208)					(200,208)
Non-public Textbooks Aid FY19	19-100-034-5120-064	108,988	07/01/2018	06/30/2019					108,988		(99,571)			9,417		(99,571)
Non-public Textbooks Aid FY18	18-100-034-5120-064	112,298	07/01/2017	06/30/2018			2,320					(2,320)				
Non-public Textbooks Aid FY17	17-100-034-5120-064	123,234	07/01/2016	06/30/2017			1,601	\$ (1,601)								
Non-public Technology Aid FY 19	19-100-034-5120-373	77,904	07/01/2018	06/30/2019					77,904		(70,779)			7,125		(70,779)
Non-public Technology Aid FY 18	18-100-034-5120-373	78,588	07/01/2017	06/30/2018			3,370					(3,370)				
Non-public Technology Aid FY 16	16-100-034-5120-373	56,260	07/01/2015	06/30/2016			231	(231)								
Non-public Security Aid FY 19	19-100-034-5120-509	330,300	07/01/2018	06/30/2019					330,300		(241,904)			88,396		(241,904)
Non-public Security Aid FY 18	18-100-034-5120-509	162,975	07/01/2017	06/30/2018			48,958					(48,958)				

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Board of Education
Schedule of Expenditures of State Financial Assistance

Year ended June 30, 2019

State Grantor/Program Title	State Grant Account #	Award Amount	Grant Period		Balance at June 30, 2018					Repayment of Prior Years Balances	Balance at June 30, 2019			Memo		
			From	To	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover	Cash Received		Transfer from General Fund	Budgetary Expenditures	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable
Preschool Education Aid FY 19	19-495-034-5120-086	\$ 99,209,083	07/01/2018	06/30/2019				\$ 470,054	\$ 85,992,127	\$ 2,481,117	\$ (97,632,060)		\$ 865,919		\$ (9,554,681)	\$ (97,632,060)
Preschool Education Aid FY 18	18-495-034-5120-086	89,962,733	07/01/2017	06/30/2018	\$ (8,996,273)	\$ 3,668,628		(44,973)	8,996,273				3,623,655			
					(8,996,273)	3,668,628		425,081	94,988,400	2,481,117	(97,632,060)		4,489,574		(9,554,681)	(97,632,060)
Bridging the Device Gap	15-E00-110	249,500	07/01/2014	06/30/2015									13,013			
Advanced Computer Science	19-E00-138	100,000	01/15/2019	06/30/2020							(4,411)		(4,411)			
Total Special Revenue Fund					(8,996,273)	3,681,641	\$ 203,670	\$ 423,249	\$ 96,730,120	\$ 2,481,117	\$ (98,943,629)	\$ (201,838)	(4,411)	4,502,587	\$ 434,562	(9,554,681) (98,859,317)
Capital Projects Fund																
Schools Development Authority	Various	28,107,295	07/01/2008	completion	(2,841,448)	2,289,528			8,330,230		(10,123,468)		(2,382,817)	37,659		(44,540,018)
Schools Development Authority	Various	838,164,524	07/01/2008	completion					5,589,023		(5,589,023)					(831,339,448)
Total Capital Projects Fund					(2,841,448)	2,289,528			13,919,253		(15,712,491)		(2,382,817)	37,659		(875,879,466)
Enterprise Fund:																
National School Lunch Program (State Share)	19-100-010-3350-023	245,545	07/01/2018	06/30/2019					197,657		(245,545)		(47,888)			(245,545)
Total Enterprise Fund									197,657		(245,545)		(47,888)			(245,545)
Total Expenditures of State Financial Assistance					\$ (88,677,280)	\$ 5,971,169	\$ 203,670	\$ 423,249	\$ 994,056,845	\$ 2,481,117	\$ (1,002,834,251)	\$ (201,838)	\$ (5,606,219)	\$ 4,540,246	\$ 434,562	\$ (87,945,908) \$ (1,862,916,914)
State Financial Assistance Not Subject to Single Audit Determination:																
Schools Development Authority	Various	838,164,524	07/01/2008	completion					5,589,023		(5,589,023)					(831,339,448)
On-Behalf Teachers' Pension and Annuity Fund	19-495-034-5094-002	51,598,589	07/01/2018	06/30/2019					51,598,589		(51,598,589)					(51,598,589)
On-Behalf-Teachers' Pension and Annuity Fund – Post Retirement Medical	19-495-034-5094-001	23,405,039	07/01/2018	06/30/2019					23,405,039		(23,405,039)					(23,405,039)
On-Behalf- Teachers' Pension & Annuity Fund – Non-contributory Insurance	19-495-034-5094-004	60,229	07/01/2018	06/30/2019					60,229		(60,229)					(60,229)
Total State Financial Assistance Subject to Single Audit Determination					\$ (88,677,280)	\$ 5,971,169	\$ 203,670	\$ 423,249	\$ 913,403,965	\$ 2,481,117	\$ (922,181,371)	\$ (201,838)	\$ (5,606,219)	\$ 4,540,246	\$ 434,562	\$ (87,945,908) \$ (956,513,609)

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2019

1. General

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all expenditures of federal awards and state financial assistance programs of the District. The District is defined in Note 1 to the District's basic financial statements. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

2. Basis of Presentation

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the enterprise fund, which are presented using the accrual basis of accounting and these recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in these schedules are presented in accordance with the requirements of 2 CFR 200-*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in the schedules may differ from amounts presented, or used in the preparation of, the basic financial statements because the schedules present only selected portions of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

3. Relationship to Basic Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the District's basic financial statements. The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and the special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the fiscal year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2019

3. Relationship to Basic Financial Statements (continued)

The general fund is presented in the accompanying schedules on the modified accrual basis of accounting with the exception of the revenue recognition of the last two state aid payments in the current year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last two state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last two state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2. As a result, the federal accounts receivable balance in the special revenue fund on the budgetary basis differs from the GAAP basis as follows:

Accounts	Budgetary Basis	Less Encumbrances	Less Deferred State Aid Payments	GAAP Basis
Federal	\$ 13,229,851	\$ 3,551,561		\$ 9,678,290
State	\$ 9,559,092		\$ 9,554,681	\$ 4,411

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$3,779,385 for the general fund and \$3,818,178 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3).

Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	\$ 4,379,393	\$ 884,153,201	\$ 888,532,594
Special Revenue Fund	58,647,743	94,137,939	152,785,682
Capital Projects Fund		15,604,901	15,604,901
Food Service Enterprise Fund	21,829,688	245,545	22,075,233
Total financial award revenues	\$ 84,856,824	\$ 994,141,586	\$ 1,078,998,410

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2019

4. Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

5. Adjustments

The adjustments presented on schedule K-3 and K-4 are the result of the cancellation of prior year encumbrances and accounts receivable.

6. New Jersey Schools Development Authority (NJSDA) Funds

The NJSDA is administering and constructing projects on behalf of the District and these expenditures are not subject to a Single Audit in accordance with New Jersey OMB's Circular 15-08 and therefore are not reported on the Schedule of Expenditures of State Awards. The NJSDA expenditures incurred by the NJSDA on-behalf of the District for the year ended June 30, 2019 amounted to \$5,589,023.

7. School-wide program Funds

School wide programs are not separate federal programs as defined in the Uniform Guidance; amounts used in school-wide programs are not included in the total expenditures of program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds, by program, are included in the school-wide programs in the District.

Title I	\$ 12,173,236
Title IIA	<u>1,430,792</u>
Total	<u>\$ 13,604,028</u>

8. Indirect Costs

The District has elected not to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

9. Other

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions, respectively. TPAF Social Security Contributions represent the amount reimbursed by the State for the employer's share of Social Security contributions for TPAF members in the amounts of \$22,410,355 for the year ended June 30, 2019.

Newark Board of Education
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2019

9. Other (continued)

The post retirement pension, disability insurance and medical benefits received on-behalf of the District for the year ended June 30, 2019 amount to \$75,063,857. Since on-behalf post retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to single audit in accordance with OMB Circular 15-08. However, they are required to be reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

Newark Board of Education

Schedule of Findings and Questioned Costs

Year ended June 30, 2019

Part I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None Reported

Noncompliance material to basic financial statements noted?

_____ Yes X No

Federal Awards

Dollar threshold used to distinguish between Type A and Type B programs:

\$2,584,591

Auditee qualified as low-risk auditee?

 X Yes _____ No

Type of auditors’ report issued on compliance for major federal programs:

Unmodified

Internal control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None Reported

Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2019

Part I – Summary of Auditor’s Results (continued)

Identification of major federal programs:

CFDA Number(s)	FAIN Number(s)	Name of Federal Program or Cluster
84.173	H173A180114	IDEA Preschool (Special Education Cluster)
84.027	H027A180030	IDEA Part B Basic (Special Education Cluster)
10.553	191NJ304N1099	School Breakfast Program (SBP) (CNP Cluster)
10.555	191NJ304N1099	National School Lunch Program (NSLP) (CNP Cluster)
10.555	191NJ304N1099	Food Donation Program (CNP Cluster)
10.555	191NJ304N1099	After School Snack Program (CNP Cluster)
10.559	191NJ304NJ099	Summer Food Service Program for Children (CNP Cluster)

Newark Board of Education

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2019

Part I – Summary of Auditor’s Results (continued)

State Financial Assistance

Dollar threshold used to distinguish between Type A and Type B program: \$3,000,000

Auditee qualified as low-risk auditee? X Yes _____ No

Type of auditors’ report on compliance for major state programs: Unmodified

Internal control over major state programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified? _____ Yes X None Reported

Are any audit findings disclosed that are required to be reported in accordance with NJOMB Circular 15-08? _____ Yes X No

Identification of major state programs:

GMIS/Program Number	Name of State Program or Cluster
495-034-5120-089	Special Education Categorical Aid (State Aid Cluster)
495-034-5120-078	Equalization Aid (State Aid Cluster)
495-034-5120-084	Security Aid (State Aid Cluster)
495-034-5120-085	Adjustment Aid (State Aid Cluster)

Newark Board of Education
Schedule of Findings and Questioned Costs
Year ended June 30, 2019

Part II – Schedule of Financial Statement Findings

No financial statement findings noted that are required to be reported under *Government Auditing Standards*.

Newark Board of Education
Schedule of Findings and Questioned Costs
Year ended June 30, 2019

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200 Section 516(a) and New Jersey Treasury Circular OMB 15-08, respectively.

Federal Award Programs

None identified

State Award Programs

None identified

Newark Board of Education
Summary Schedule of Prior Year Audit Findings
Year ended June 30, 2019

2018-001 Instance of Non-Compliance – Eligibility

During our testing of grant compliance, we selected a sample of students whose related costs were submitted for reimbursement under the Extraordinary Aid program application. For each student selected, we requested the District to provide us with the supporting cost documentation, IEP and calculation of costs submitted for reimbursement. Per the New Jersey State Compliance Supplement, each student should receive services which are in agreement with their corresponding IEP and the calculation of reimbursed costs should be in accordance with these services and classification. The District is also required to maintain workpapers which support the cost documentation for the District and students attending charter schools.

Status of Prior Year Audit Finding

Not repeated in current year.